

COUNTY OF SAN BERNARDINO COMBINED BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS JUNE 30, 2004 (IN THOUSANDS)

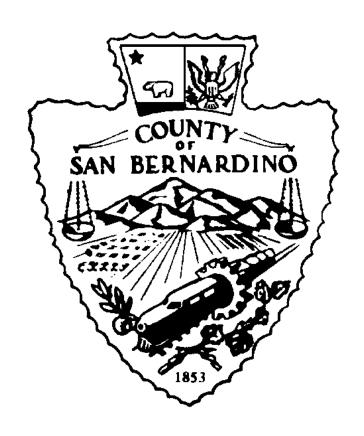
	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	PERMANENT FUNDS	TOTAL NONMAJOR FUNDS	
ASSETS						
CASH AND CASH EQUIVALENTS (NOTE 6)	\$ 240,359	\$ 30,467	\$ 17,360	\$ 541	\$ 288,727	
INVESTMENTS (NOTE 6)	-	9,620	-	-	9,620	
ACCOUNTS RECEIVABLES - NET	173	-	1,749	-	1,922	
TAXES RECEIVABLE	10,033	-	-	-	10,033	
INTEREST RECEIVABLE	-	180	4	-	184	
OTHER RECEIVABLES	20	-	-	-	20	
DUE FROM OTHER FUNDS (NOTE 7)	13,309	89	2,533	2	15,933	
DUE FROM OTHER GOVERNMENTS	27,784	-	3,866	-	31,650	
INVENTORIES	235	-	-	-	235	
PREPAID ITEMS	21	-	-	-	21	
INTERFUND RECEIVABLE (NOTE 7)	400	-	-	-	400	
RESTRICTED CASH AND INVESTMENTS (NOTES 6 & 8)	1,295	-	-	-	1,295	
OTHER ASSETS	<u>-</u>	<u> </u>		<u>-</u>	<u>-</u>	
TOTAL ASSETS	\$ 293,629	\$ 40,356	\$ 25,512	\$ 543	\$ 360,040	
LIABILITIES AND FUND BALANCES						
ACCOUNTS PAYABLE	11,510	1	3,236		14,747	
SALARIES AND BENEFITS PAYABLE	6,294	1	3,230	-	6,294	
DUE TO OTHER FUNDS (NOTE 7)	14,274	162	- 701	-	15,137	
DUE TO OTHER GOVERNMENTS	1.575	102	701	_	1,575	
OTHER ACCRUED LIABILITIES	702	_	_	_	702	
DEFERRED REVENUE	5,223	_	_	_	5,223	
INTERFUND PAYABLE (NOTE 7)	1,650	_	_	_	1,650	
INTERCORD FATABLE (NOTE 1)	1,000				1,000	
TOTAL LIABILITIES	41,228	163	3,937		45,328	
FUND BALANCES:						
RESERVED:						
ENCUMBRANCES	33,661	_	4.632	_	38,293	
PREPAID ITEMS	-	_	-	_		
NONCURRENT INTERFUND RECEIVABLES	403	_	_	_	403	
INVENTORIES	235	_	_	_	235	
OTHER RESERVES	116	_	_	_	116	
DEBT SERVICE	-	40,193	_	_	40,193	
ENDOWMENT FUNDS	-	· -	-	543	543	
UNRESERVED:						
UNDESIGNATED	217,986	-	16,943	-	234,929	
TOTAL FUND BALANCES	252,401	40,193	21,575	543	314,712	
TOTAL LIABILITIES AND FUND BALANCES	\$ 293,629	\$ 40,356	\$ 25,512	\$ 543	\$ 360,040	

COUNTY OF SAN BERNARDINO COMBINED - STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS YEAR ENDED JUNE 30, 2004 (IN THOUSANDS)

	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	PERMANENT FUNDS	TOTAL NONMAJOR FUNDS	
REVENUES						
TAXES	\$ 81,154	\$ 4,809	\$ 1	\$ -	\$ 85,964	
LICENSES, PERMITS AND FRANCHISES	280	-	-	-	280	
FINES, FORFEITURES AND PENALTIES	7,762	-	-	-	7,762	
REVENUES FROM USE OF MONEY AND PROPERTY	8,265	436	152	11	8,864	
AID FROM OTHER GOVERNMENTAL AGENCIES	167,264	-	10,608	-	177,872	
CHARGES FOR CURRENT SERVICES	31,056	-	87	-	31,143	
OTHER REVENUES	36,911	1,124	85	18	38,138	
TOTAL REVENUES	332,692	6,369	10,933	29	350,023	
EXPENDITURES:						
CURRENT:	7.000				7.000	
GENERAL GOVERNMENT	7,828	-	-	-	7,828	
PUBLIC PROTECTION	123,970	-	-	-	123,970	
PUBLIC WAYS AND FACILITIES HEALTH AND SANITATION	54,220	-	-	-	54,220	
PUBLIC ASSISTANCE	2,930 80.075	-	-	-	2,930 80.075	
EDUCATION	11,340	-	-	-	80,075 11,340	
RECREATION AND CULTURAL SERVICES	5,445	-	-	-	5,445	
DEBT SERVICE		-	-	-		
PRINCIPAL	1,887	20,835	-	-	22,722	
INTEREST AND FISCAL CHARGES	334	25,108	-	-	25,442	
CAPITAL OUTLAY	16,453		38,513		54,966	
TOTAL EXPENDITURES	304,482	45,943	38,513		388,938	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)						
EXPENDITURES	28,210	(39,574)	(27,580)	29	(38,915)	
OTHER FINANCING COURCES (UCFS).						
OTHER FINANCING SOURCES (USES): TRANSFERS TO OTHER FUNDS (NOTE 7)	(40,210)	(3,477)	(2,505)	_	(46,192)	
TRANSFERS FROM OTHER FUNDS (NOTE 7)	15,274	34,297	10,527	_	60,098	
LONG-TERM DEBT ISSUED	2,247	-	-	_	2,247	
INCEPTION OF CAPITAL LEASE OBLIGATIONS (NOTE 11 & 12)	756	_	-	_	756	
SALE OF CAPITAL ASSETS	2,178		<u> </u>		2,178	
TOTAL OTHER FINANCING SOURCES AND (USES)	(19,755)	30,820	8,022		19,087	
NET CHANGE IN FUND BALANCE	8,455	(8,754)	(19,558)	29	(19,828)	
FUND BALANCE, JULY 1, 2003	243,946	48,947	41,133	514	334,540	
FUND BALANCE, JUNE 30, 2004	\$ 252,401	\$ 40,193	\$ 21,575	\$ 543	\$ 314,712	



Combining Financial Statements Nonmajor Governmental Funds



NONMAJOR GOVERNMENTAL FUNDS DESCRIPTIONS

SPECIAL REVENUE FUNDS DESCRIPTIONS

TRANSPORTATION

The Transportation Fund is responsible for the administration, planning, design, contracting, traffic management and maintenance of approximately 2,899 miles of County roads. The fund is financed principally from the State Highway User's Tax, a small share of the state sales tax, and State and Federal aid for road improvements.

COUNTY FREE LIBRARY

The County Free Library Fund provides public library services through a network of 27 branches to all of the unincorporated areas and 17 of the cities within the County. Four bookmobiles reach people who live in sparsely populated areas or who are not able to use traditional branches. The Library also operates the County Archives, the Medical Library at the County Medical Center and a documents collection service at the Library Administration building in San Bernardino. The fund is financed principally from property taxes.

ECONOMIC AND COMMUNITY DEVELOPMENT

The Economic and Community Development Fund accounts for Federal Community Development Block Grants, which are used to develop viable urban communities through the provision of decent housing, a suitable living environment, and economic opportunities for low and moderate income individuals.

AGING AND ADULT SERVICES

The Aging and Adult Services Fund accounts for services to the County's elderly through senior citizen programs financed primarily by state aid.

JOBS AND EMPLOYMENT SERVICES

The Jobs and Employment Services Fund was established to provide various job training programs to prepare youth and unskilled adults for entry into the labor force and to afford job training to economically disadvantaged individuals facing barriers to employment.

MICROGRAPHICS FEES

The Micrographics Fees Fund was established to account for the automation of record keeping systems. Revenues are derived from a portion of the County Clerk's filing fees.

COUNTY SERVICE AREAS

The County Service Areas Special Revenue Funds account for a broad range of services to remote geographical areas as well as rapidly growing communities. These funds are financed principally from property taxes.

NONMAJOR GOVERNEMTAL FUNDS DESCRIPTIONS - Continued

COURTHOUSE TEMPORARY CONSTRUCTION

The Courthouse Temporary Construction Fund accounts for monies to be used for the acquisition, rehabilitation, construction, and financing of courtrooms and courtroom facilities. Revenues are derived from a surcharge on parking fines, non-parking offenses, and criminal fines.

CRIMINAL JUSTICE TEMPORARY CONSTRUCTION

The Criminal Justice Temporary Construction Fund accounts for the monies to be used for improvements to criminal justice facilities. Revenues are derived from a surcharge on criminal fines.

FLOOD CONTROL DISTRICT

The Flood Control District Fund accounts for the control of flood and storm waters and for the conservation of such waters for beneficial and useful purposes to the public. The Flood Control District's primary source of funding is from property taxes.

FIRE PROTECTION DISTRICTS

The Fire Protection Districts account for the operation and maintenance of fire protection facilities. Property taxes represent the principal source of financing.

PARK AND RECREATION DISTRICTS

The Park and Recreation Districts account for the operation and maintenance of recreational facilities. Property taxes represent the principal sources of financing to the extent that service fees are not sufficient to provide such financing.

TOBACCO TAX PROGRAM

The Tobacco Tax Program, which was implemented by State Assembly Bill (AB) 75, accounts for Cigarette and Tobacco Products Surtax Funds. These funds are to be used for Hospital Services, Physician Services, and other Health Services.

JOINT POWERS AUTHORITIES

The Joint Powers Authorities Funds account for cash accumulated for the payment of all administrative costs of the authorities, incidental to the issuance of Certificates of Participation.

SPECIAL AVIATION

The Special Aviation Fund accounts for the County's airport construction projects financed principally by state and federal grants.

COMMUNITY SERVICES DEPARTMENT

The Community Services Department Fund accounts for activities designed to provide nutrition, transportation, energy, and emergency food and shelter programs to the elderly and low-income residents of the County. Services are funded primarily by local, state, and federal grants and contracts.

LOCAL LAW ENFORCEMENT BLOCK GRANT

Local Law Enforcement block grant from the U.S. Department of Justice accounts for the purpose of reducing crime and improving public safety.

PRESCHOOL SERVICES DEPARTMENT

The Preschool Services Department Fund administers the following programs: Headstart State Preschool,

NONMAJOR GOVERNEMTAL FUNDS DESCRIPTIONS - Continued

Child Development, Alternative Payment, and Child Nutrition Services. These programs are funded by the U.S. Department of Health and Human Services, and the California State Department of Education.

SHERIFF'S SPECIAL PROJECTS

Sheriff's Special Projects Fund accounts for the following functions: public gatherings -- appropriations set aside to fund Sheriff protective services for public gatherings; contract training -- represents special law enforcement training provided to the County Sheriff; asset seizures -- represents funds appropriated from drug asset seizures to be used for the purchase of non-budgeted services and equipment; High Intensity Drug Trafficking Area Program and the Regional Narcotics Task Force to enable regional cooperation and coordination in fighting major drug trafficking and surveillance of criminal and narcotics activities; and CAL-ID -- an automated criminal identification system through fingerprinting.

SPECIAL TRANSPORTATION

The Special Transportation Fund was established for the purpose of accounting for various transportation projects within the County. Funding comes from Measure I money (9½% sales tax approved by voters in November 1989).

REDEVELOPMENT AGENCY

The Redevelopment Agency Fund accounts for administration and revenues and expenditures related to the San Sevaine project and low and moderate-income housing.

OTHER SPECIAL REVENUE

Other Special Revenue Funds account for revenues received for various activities and programs including Fish and Game, Off-Highway Vehicle License Fees, Intergovernmental Training, Industrial Development Authority, California Grazing Fees, Litter Cleanup, Survey Monument Preservation, Geothermal Energy, Hazardous Waste Awards, Glen Helen Amphitheater, and the Chino Open Space Project.

DEBT SERVICE FUNDS DESCRIPTIONS

REDEVELOPMENT AGENCY BONDS

This fund is used to account for Redevelopment Agency of the County of San Bernardino bonds.

JOINT POWERS AUTHORITIES

The Joint Powers Authorities Debt Service funds account for the accumulation of resources for, and payment of, general long-term debt principal and interest. Long-term lease payments from the General Fund present the primary source of financing the requirements.

PENSION OBLIGATION BONDS

The Pension Obligation Bond Fund administers the debt service payments related to the County's pension obligation bonds.

CAPITAL PROJECTS FUNDS DESCRIPTIONS

CAPITAL IMPROVEMENTS

The Capital Improvements Fund accounts for the County's major capital acquisition and construction

NONMAJOR GOVERNEMTAL FUNDS DESCRIPTIONS - Continued

projects, which are not otherwise accounted for within the Fire Protection Districts, Park and Recreation Districts, Community Services Districts, Joint Powers Authorities or County Service Area Capital Projects Funds. Revenues are derived primarily from operating transfers from other funds and state and Federal grants.

PARK AND RECREATION DISTRICTS

The Park and Recreation Districts' Capital Projects funds account for the financial resources and the acquisition and construction of recreational facilities within certain geographical areas of the County.

JOINT POWERS AUTHORITIES

The Joint Powers Authorities Capital Projects funds account for the financial resources and the acquisition and construction of facilities under joint powers agreements.

COUNTY SERVICE AREAS

The County Service Areas Capital Projects funds account for the financial resources and acquisition and construction of facilities within certain geographical areas of the County.

FIRE PROTECTION DISTRICTS

The Fire Protection Districts Capital Projects funds account for the financial resources and acquisition and construction of fire protection facilities within certain geographical areas of the County.

REDEVELOPMENT AGENCY

This fund is used to account for establishing one or more redevelopment projects areas of the County.

PERMANENT FUNDS DESCRIPTIONS

Barstow Cemetery Endowment Care Fund - The Barstow Cemetery Endowment Care Fund accounts for all cash deposits collected for each grave lot sold, and is used to defray the actual costs of care and maintenance of the cemetery.

Lucerne Valley Cemetery Endowment Care Fund - The Lucerne Valley Cemetery Endowment Care Fund accounts for all cash deposits collected for each grave lot sold, and is used to defray the actual costs of care and maintenance of the cemetery.

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ASSETS	TOTAL	TRANSPORTATION	COUNTY FREE LIBRARY	ECONOMIC AND COMMUNITY DEVELOPMENT	
CASH AND CASH EQUIVALENTS	\$ 240,359	\$ 15,476	\$ 1,480	\$ 19,207	
ACCOUNTS RECEIVABLE - NET	173	-	,	-	
TAXES RECEIVABLE	10,033	-	1,112	4	
INTEREST RECEIVABLE	· -	-	· -	-	
OTHER RECEIVABLES	20	20	-	-	
DUE FROM OTHER FUNDS	13,309	795	173	86	
DUE FROM OTHER GOVERNMENTS	27,784	5,297	50	-	
INVENTORIES	235	235	-	-	
PREPAID ITEMS	21	-	-	-	
INTERFUND RECEIVABLE RESTRICTED CASH AND CASH EQUIVALENTS	400 1,295	<u> </u>	<u> </u>	<u> </u>	
TOTAL ASSETS	\$ 293,629	\$ 21,823	\$ 2,815	\$ 19,297	
LIABILITIES AND FUND BALANCE LIABILITIES: ACCOUNTS PAYABLE	11,510	1,007	63	_	
SALARIES AND BENEFITS PAYABLE	6,294	1,272	440	195	
DUE TO OTHER FUNDS	14,274	210	116	446	
DUE TO OTHER GOVERNMENTS	1,575	-	-	-	
OTHER ACCRUED LIABILITIES	702	-	-	-	
DEFERRED REVENUE	5,223	-	562	2	
INTERFUND PAYABLE	1,650	-			
TOTAL LIABILITIES	41,228	2,489	1,181	643_	
FUND BALANCE:					
RESERVED:					
RESERVED FOR ENCUMBRANCES	33,661	5,086	148	1,597	
RESERVED FOR PREPAID ITEMS RESERVED FOR NONCURRENT INTERFUND RECEIVABLE	403	-	-	-	
RESERVED FOR NONCORRENT INTERFORD RECEIVABLE RESERVED FOR INVENTORIES	235	235	-	-	
OTHER RESERVES	116	3	6	1	
UNRESERVED:	110	· ·	· ·	•	
UNDESIGNATED	217,986	14,010	1,480	17,056	
TOTAL FUND BALANCE	252,401	19,334	1,634	18,654	
TOTAL LIABILITIES AND FUND BALANCE	\$ 293,629	\$ 21,823	\$ 2,815	\$ 19,297	

AGING AND ADULT SERVICES		EMPI	JOBS AND EMPLOYMENT SERVICES		MPLOYMENT MICROGRAPHICS		s	OUNTY ERVICE AREAS	ASSETS
								ASSETS	
\$	950	\$	46	\$	14,431	\$	22,379	CASH AND CASH EQUIVALENTS	
*	-	*	-	*	-	*	151	ACCOUNTS RECEIVABLE - NET	
	_		_		_		2,552	TAXES RECEIVABLE	
	_		_		_		-	INTEREST RECEIVABLE	
	_		_		_		_	OTHER RECEIVABLES	
	66		141		64		2,452	DUE FROM OTHER FUNDS	
	371		1,330		04		3,709	DUE FROM OTHER FONDS DUE FROM OTHER GOVERNMENTS	
	3/1		1,330		-		3,709		
	-		-		-		-	INVENTORIES	
	-		-		-		-	PREPAID ITEMS	
	-		-		-		455	INTERFUND RECEIVABLE	
							455_	RESTRICTED CASH AND CASH EQUIVALENTS	
\$	1,387	\$	1,517	\$	14,495	\$	31,698	TOTAL ASSETS	
	- - - - - - -		1,251 430 44 - - - - 1,725		- - - - - - -		776 2,962 2,578 102 702 1,291 400	LIABILITIES AND FUND BALANCE LIABILITIES: ACCOUNTS PAYABLE SALARIES AND BENEFITS PAYABLE DUE TO OTHER FUNDS DUE TO OTHER GOVERNMENTS OTHER ACCRUED LIABILITIES DEFERRED REVENUE INTERFUND PAYABLE TOTAL LIABILITIES	
								FUND BALANCE: RESERVED:	
	74		1,272		1,999		6,929	RESERVED FOR ENCUMBRANCES	
	-		-,		-		-	RESERVED FOR PREPAID ITEMS	
	_		_		_		3	RESERVED FOR NONCURRENT INTERFUND RECEIVABLE	
	_		_		_		-	RESERVED FOR INVENTORIES	
	_		3		_		41	OTHER RESERVES	
			Ü				• • •	UNRESERVED:	
	1,313		(1,483)		12,496		15,914	UNDESIGNATED	
	-,		, . , /	-	,		-,		
	1,387		(208)		14,495		22,887	TOTAL FUND BALANCE	
\$	1,387	\$	1,517	\$	14,495	\$	31,698	TOTAL LIABILITIES AND FUND BALANCE	

COUNTY OF SAN BERNARDINO COMBINING BALANCE SHEET SPECIAL REVENUE FUNDS (CONTINUED) JUNE 30, 2004 (IN THOUSANDS)

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ASSETS	COURTHOUSE TEMPORARY CONSTRUCTION			MINAL STICE PORARY TRUCTION	C	FLOOD CONTROL DISTRICT		FIRE PROTECTION DISTRICTS	
	_		_						
CASH AND CASH EQUIVALENTS ACCOUNTS RECEIVABLE - NET	\$	175	\$	213	\$	60,227	\$	3,066	
TAXES RECEIVABLE		-		-		2,776		2,462	
INTEREST RECEIVABLE		-		-		-		-	
OTHER RECEIVABLES		-		-		-		-	
DUE FROM OTHER FUNDS		7		8		2,527		1,245	
DUE FROM OTHER GOVERNMENTS		161		199		10,755		1,153	
INVENTORIES PREPAID ITEMS		-		-		-		-	
INTERFUND RECEIVABLE		-		-		400		-	
RESTRICTED CASH AND CASH EQUIVALENTS						840			
TOTAL ASSETS	\$	343	\$	420	\$	77,525	\$	7,926	
ACCOUNTS PAYABLE SALARIES AND BENEFITS PAYABLE DUE TO OTHER FUNDS DUE TO OTHER GOVERNMENTS OTHER ACCRUED LIABILITIES DEFERRED REVENUE INTERFUND PAYABLE TOTAL LIABILITIES		340 - - - - - - 340		417 - - - - - - 417		3,455 592 150 1,250 - 1,416 - 6,863		65 33 782 107 - 1,246 2,233	
FUND BALANCE:									
RESERVED:									
RESERVED FOR ENCUMBRANCES		-		-		7,195		1,295	
RESERVED FOR PREPAID ITEMS RESERVED FOR NONCURRENT INTERFUND RECEIVABLE		-		-		400		-	
RESERVED FOR INVENTORIES		-		-				_	
OTHER RESERVES		-		-		-		2	
UNRESERVED:									
UNDESIGNATED		3_		3_		63,067		4,396	
TOTAL FUND BALANCE		3		3		70,662		5,693	
TOTAL LIABILITIES AND FUND BALANCE	\$	343	\$	420	\$	77,525	\$	7,926	

RECE	REATION	Т	ACCO AX GRAM	JOINT POWERS AUTHORITIES			PECIAL VIATION	ASSETS
\$	551	\$	79	\$	485	\$	5,041	CASH AND CASH EQUIVALENTS
φ	551	φ	79	φ	400	φ	22	ACCOUNTS RECEIVABLE - NET
	161		_				-	TAXES RECEIVABLE
	101		_					INTEREST RECEIVABLE
	_		_					OTHER RECEIVABLES
	- 76		4		-		- 47	DUE FROM OTHER FUNDS
	70		135		18		41	DUE FROM OTHER FONDS DUE FROM OTHER GOVERNMENTS
	_		133		-			INVENTORIES
	-		-		21		-	PREPAID ITEMS
	_		_		-			INTERFUND RECEIVABLE
	-		-		-		-	RESTRICTED CASH AND CASH EQUIVALENTS
					 _			RESTRICTED CASH AND CASH EQUIVALENTS
\$	788	\$	218	\$	524	\$	5,110	TOTAL ASSETS
	3 50 6 - - 82		- - 14 - - -		- - - 53 - 63		10 - 95 - - -	LIABILITIES AND FUND BALANCE LIABILITIES: ACCOUNTS PAYABLE SALARIES AND BENEFITS PAYABLE DUE TO OTHER FUNDS DUE TO OTHER GOVERNMENTS OTHER ACCRUED LIABILITIES DEFERRED REVENUE INTERFUND PAYABLE
	141_		14_		116_		105	TOTAL LIABILITIES
	4		_		_		842	FUND BALANCE: RESERVED: RESERVED FOR ENCUMBRANCES
	-		-		-		-	RESERVED FOR PREPAID ITEMS
	-		-		-		-	RESERVED FOR NONCURRENT INTERFUND RECEIVABLE
	-		-		-		-	RESERVED FOR INVENTORIES
	41		-		-		-	OTHER RESERVES UNRESERVED:
	602		204		408		4,163	UNDESIGNATED
	647		204		408		5,005	TOTAL FUND BALANCE
\$	788	\$	218	\$	524	\$	5,110	TOTAL LIABILITIES AND FUND BALANCE

COUNTY OF SAN BERNARDINO COMBINING BALANCE SHEET SPECIAL REVENUE FUNDS (CONTINUED) JUNE 30, 2004 (IN THOUSANDS)

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ASSETS	DEPAR	TMENT		RCEMENT K GRANT		RVICES ARTMENT	SHERIFF'S SPECIAL PROJECTS	
CASH AND CASH EQUIVALENTS	\$	_	\$	328	\$	118	\$	11,764
ACCOUNTS RECEIVABLE - NET	•	-	Ψ	-	*	-	*	-
TAXES RECEIVABLE		-		-		10		-
INTEREST RECEIVABLE		-		-		-		-
OTHER RECEIVABLES		-		-		-		
DUE FROM OTHER FUNDS		-		1		2 202		172
DUE FROM OTHER GOVERNMENTS		-		-		2,392		-
INVENTORIES PREPAID ITEMS				-		_		
INTERFUND RECEIVABLE		_		_		_		_
RESTRICTED CASH AND CASH EQUIVALENTS				_				_
TOTAL ASSETS	\$	_	\$	329	\$	2,524	\$	11,936
LIABILITIES AND FUND BALANCE LIABILITIES: ACCOUNTS PAYABLE SALARIES AND BENEFITS PAYABLE DUE TO OTHER FUNDS DUE TO OTHER GOVERNMENTS OTHER ACCRUED LIABILITIES DEFERRED REVENUE INTERFUND PAYABLE		- - - - - -		- 131 - - - -		2,419	_	7 1,711 - - 250
TOTAL LIABILITIES				131		2,424		1,968
FUND BALANCE: RESERVED:								
RESERVED FOR ENCUMBRANCES		-		-		219		422
RESERVED FOR PREPAID ITEMS		-		-				-
RESERVED FOR NONCURRENT INTERFUND RECEIVABLE		-		-		-		-
RESERVED FOR INVENTORIES		-		-		-		-
OTHER RESERVES		-		-		10		9
UNRESERVED: UNDESIGNATED		_		198		(129)		9,537
TOTAL FUND BALANCE		_		198		100		9,968
TO THE TOTAL BREAKING								

SPECIAL TRANSPORTATION		REDEVELOPMENT AGENCY	OTHER SPECIAL REVENUE	ASSETS
\$	17,689	\$ 11,757	\$ 54,897	CASH AND CASH EQUIVALENTS
Ψ	17,009	Ψ 11,737	φ 34,09 <i>1</i>	ACCOUNTS RECEIVABLE - NET
	752	_	204	TAXES RECEIVABLE
	-	_	-	INTEREST RECEIVABLE
	-	_	-	OTHER RECEIVABLES
	70	530	4,841	DUE FROM OTHER FUNDS
	1,310	173	731	DUE FROM OTHER GOVERNMENTS
	-	-	-	INVENTORIES
	-	-	-	PREPAID ITEMS
	-	-	-	INTERFUND RECEIVABLE
	<u> </u>			RESTRICTED CASH AND CASH EQUIVALENTS
\$	19,821	\$ 12,460	\$ 60,673	TOTAL ASSETS
				LIABILITIES AND FUND BALANCE
	4.050	470	225	LIABILITIES:
	1,958	178	325	ACCOUNTS PAYABLE
	48	23 376	290 6,810	SALARIES AND BENEFITS PAYABLE
	40	9	54	DUE TO OTHER FUNDS DUE TO OTHER GOVERNMENTS
	-	9	54	OTHER ACCRUED LIABILITIES
	380		176	DEFERRED REVENUE
	300		1,000	INTERFUND PAYABLE
		<u></u>		INTERIORD FATABLE
	2,386	586_	8,655	TOTAL LIABILITIES
				FUND BALANCE:
				RESERVED:
	1,654	-	4,925	RESERVED FOR ENCUMBRANCES
	-	-	-	RESERVED FOR PREPAID ITEMS
	-	-	-	RESERVED FOR NONCURRENT INTERFUND RECEIVABLE
	-	-	-	RESERVED FOR INVENTORIES
	-	-	-	OTHER RESERVES
				UNRESERVED:
	15,781	11,874	47,093	UNDESIGNATED
	17,435	11,874	52,018	TOTAL FUND BALANCE
\$	19,821	\$ 12,460	\$ 60,673	TOTAL LIABILITIES AND FUND BALANCE

COUNTY OF SAN BERNARDINO COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES SPECIAL REVENUE FUNDS YEAR ENDED JUNE 30, 2004 (IN THOUSANDS)

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	TOTAL	TRANSPORTATION	COUNTY FREE LIBRARY	ECONOMIC AND COMMUNITY DEVELOPMENT
REVENUES: TAXES LICENSES, PERMITS AND FRANCHISES	\$ 81,154 280	\$ - 219	\$ 8,703	\$ 32 - 7
FINES, FORFEITURES AND PENALTIES REVENUES FROM USE OF MONEY AND PROPERTY AID FROM OTHER GOVERNMENTAL AGENCIES CHARGES FOR CURRENT SERVICES	7,762 8,265 167,264 31,056	535 35,159 1,603	- - 978 1,054	646 13,907
OTHER REVENUES	36,911	427	649	5,441
TOTAL REVENUES	332,692	37,943	11,384	20,033
EXPENDITURES: CURRENT:				
GENERAL GOVERNMENT PUBLIC PROTECTION	7,828 123,970	-	-	-
PUBLIC WAYS AND FACILITIES	54,220	39,135	-	-
HEALTH AND SANITATION PUBLIC ASSISTANCE	2,930 80,075	-		18,799
EDUCATION RECREATION AND CULTURAL SERVICES DEBT SERVICE:	11,340 5,445	-	11,340 -	-
PRINCIPAL INTEREST AND FISCAL CHARGES CAPITAL OUTLAY	1,887 334 16,453	735 206 2,799	44 67 22	- - -
TOTAL EXPENDITURES	304,482	42,875	11,473	18,799
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	28,210	(4,932)	(89)	1,234
OTHER FINANCING SOURCES (USES):				
TRANSFERS TO OTHER FUNDS TRANSFERS FROM OTHER FUNDS	(40,210) 15,274	(466)	(302) 788	(1,024)
LONG-TERM DEBT ISSUED INCEPTION OF CAPITAL LEASE OBLIGATIONS	2,247 756	- 588	-	-
SALE OF CAPITAL ASSETS	2,178	179		1
TOTAL OTHER FINANCING SOURCES (USES)	(19,755)	301	486	(1,023)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	8,455	(4,631)	397	211
FUND BALANCE (DEFICIT), JULY 1, 2003	243,946	23,965	1,237	18,443
FUND BALANCE, JUNE 30, 2004	\$ 252,401	\$ 19,334	\$ 1,634	\$ 18,654

AGING AND ADULT SERVICES		JOBS AND EMPLOYMENT SERVICES		EMPLOYMENT		OGRAPHICS FEES	S	COUNTY SERVICE AREAS	
							REVENUES:		
\$ -	\$	-	\$	-	\$	19,429	TAXES		
-		-		-			LICENSES, PERMITS AND FRANCHISES		
-		-		-		17	FINES, FORFEITURES AND PENALTIES		
7		141		-		492	REVENUES FROM USE OF MONEY AND PROPERTY		
638		13,145 -				7,575	AID FROM OTHER GOVERNMENTAL AGENCIES		
-			1 5,379 - 259			9,677 4,797	CHARGES FOR CURRENT SERVICES OTHER REVENUES		
 				239		4,191	OTHER REVENUES		
 645	13,287			5,638		41,987	TOTAL REVENUES		
							EXPENDITURES:		
							CURRENT:		
-		-		2,830		784	GENERAL GOVERNMENT		
-		-		-		34,784	PUBLIC PROTECTION		
-		-		-		1,205	PUBLIC WAYS AND FACILITIES		
970		12 220		-		-	HEALTH AND SANITATION		
879		13,329		-		-	PUBLIC ASSISTANCE EDUCATION		
-		-		-		- 876	RECREATION AND CULTURAL SERVICES		
_		_		_		070	DEBT SERVICE:		
-		-		-		402	PRINCIPAL		
-		-		-		25	INTEREST AND FISCAL CHARGES		
 -				440		4,033	CAPITAL OUTLAY		
 879		13,329		3,270		42,109	TOTAL EXPENDITURES		
 (234)		(42)		2,368		(122)	EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		
							OTHER FINANCING SOURCES (USES):		
_		(135)		(608)		(5,286)	TRANSFERS TO OTHER FUNDS		
185		-		-		4,531	TRANSFERS FROM OTHER FUNDS		
-		-		-		2,247	LONG-TERM DEBT ISSUED		
-		-		-		, -	INCEPTION OF CAPITAL LEASE OBLIGATIONS		
 <u>-</u>						42	SALE OF CAPITAL ASSETS		
 185		(135)		(608)		1,534	TOTAL OTHER FINANCING SOURCES (USES)		
							EXCESS (DEFICIENCY) OF REVENUES		
							AND OTHER FINANCING SOURCES OVER (UNDER)		
(49)		(177)		1,760		1,412	EXPENDITURES AND OTHER FINANCING USES		
1,436		(31)		12,735		21,475	FUND BALANCE (DEFICIT), JULY 1, 2003		
 ., 100									
\$ 1,387	\$	(208)	\$	14,495	\$	22,887	FUND BALANCE, JUNE 30, 2004		

COUNTY OF SAN BERNARDINO COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED) SPECIAL REVENUE FUNDS YEAR ENDED JUNE 30, 2004 (IN THOUSANDS)

PAGE 2 OF 3

	TEM	RTHOUSE PORARY IRUCTION	JUS TEMP	MINAL STICE PORARY RUCTION	C	FLOOD ONTROL ISTRICT	FIRE PROTECTION DISTRICTS	
REVENUES:	Φ.		•		Φ.	00.000	•	40.040
TAXES	\$	-	\$	-	\$	23,803 61	\$	19,943
LICENSES, PERMITS AND FRANCHISES FINES, FORFEITURES AND PENALTIES		2,078		2,376		-		_
REVENUES FROM USE OF MONEY AND PROPERTY		5		22		2,291		48
AID FROM OTHER GOVERNMENTAL AGENCIES		-				22,968		711
CHARGES FOR CURRENT SERVICES		-		-		197		3,534
OTHER REVENUES	-		-	159		661		731
TOTAL REVENUES		2,083		2,557		49,981		24,967
EXPENDITURES:								
CURRENT:								
GENERAL GOVERNMENT		-		-		-		-
PUBLIC PROTECTION		-		-		45,022		23,010
PUBLIC WAYS AND FACILITIES		-		-		-		-
HEALTH AND SANITATION		-		-		-		-
PUBLIC ASSISTANCE EDUCATION		-		-				
RECREATION AND CULTURAL SERVICES		_		-		-		_
DEBT SERVICE:								
PRINCIPAL		-		-		706		-
INTEREST AND FISCAL CHARGES		-		-		36		-
CAPITAL OUTLAY						168		1,227
TOTAL EXPENDITURES						45,932		24,237
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		2,083		2,557		4,049		730
OTHER FINANCING SOURCES (USES):								
TRANSFERS TO OTHER FUNDS		(2,451)		(2,846)		(183)		(922)
TRANSFERS FROM OTHER FUNDS		(2, 101)		-		2,000		1,324
LONG-TERM DEBT ISSUED		-		-		´ -		´ -
INCEPTION OF CAPITAL LEASE OBLIGATIONS		-		-		168		-
SALE OF CAPITAL ASSETS						1,950		3_
TOTAL OTHER FINANCING SOURCES (USES)		(2,451)		(2,846)		3,935		405
EXCESS (DEFICIENCY) OF REVENUES								
AND OTHER FINANCING SOURCES OVER (UNDER)		(0.55)		(000)		7.00.		4 40=
EXPENDITURES AND OTHER FINANCING USES		(368)		(289)		7,984		1,135
FUND BALANCE (DEFICIT), JULY 1, 2003		371		292		62,678		4,558
FUND BALANCE, JUNE 30, 2004	\$	3	\$	3	\$	70,662	\$	5,693

REC	RK AND REATION STRICTS	TOBACCO TAX PROGRAM		PO	OINT WERS ORITIES	PECIAL /IATION	
							REVENUES:
\$	1,304	\$	-	\$	-	\$ -	TAXES
	-		-		-	-	LICENSES, PERMITS AND FRANCHISES
			-				FINES, FORFEITURES AND PENALTIES
	24		15	143	266	REVENUES FROM USE OF MONEY AND PROPERTY	
	45	1,845			-	480	AID FROM OTHER GOVERNMENTAL AGENCIES
	498	-			-	20	CHARGES FOR CURRENT SERVICES
	19_		<u> </u>	-	-	 <u> </u>	OTHER REVENUES
	1,890	1,860			143	 766	TOTAL REVENUES
							EXPENDITURES:
							CURRENT:
	-		-		122	-	GENERAL GOVERNMENT
	-		-		-	-	PUBLIC PROTECTION
	-		-		-	996	PUBLIC WAYS AND FACILITIES
			2,412		-	-	HEALTH AND SANITATION
	-		-		-	-	PUBLIC ASSISTANCE EDUCATION
	1,768		-		-	-	RECREATION AND CULTURAL SERVICES
	1,700		_		_	_	DEBT SERVICE:
	_		_		_	_	PRINCIPAL
	_		_		_	_	INTEREST AND FISCAL CHARGES
					6	2,258	CAPITAL OUTLAY
	1,768		2,412		128	 3,254	TOTAL EXPENDITURES
	122		(552)		15	 (2,488)	EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES
							OTHER FINANCING SOURCES (USES):
	(14)		_		_	_	TRANSFERS TO OTHER FUNDS
	-		-		-	18	TRANSFERS FROM OTHER FUNDS
	-		-		-	-	LONG-TERM DEBT ISSUED
	-		-		-	-	INCEPTION OF CAPITAL LEASE OBLIGATIONS
	2					 	SALE OF CAPITAL ASSETS
	(12)					 18	TOTAL OTHER FINANCING SOURCES (USES)
							EXCESS (DEFICIENCY) OF REVENUES
							AND OTHER FINANCING SOURCES OVER (UNDER)
	110		(552)		15	(2,470)	EXPENDITURES AND OTHER FINANCING USES
	537		756		393	7,475	FUND BALANCE (DEFICIT), JULY 1, 2003
\$	647	\$	204	\$	408	\$ 5,005	FUND BALANCE, JUNE 30, 2004

COUNTY OF SAN BERNARDINO COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED) SPECIAL REVENUE FUNDS YEAR ENDED JUNE 30, 2004 (IN THOUSANDS)

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	COMMUNITY SERVICES DEPARTMENT	LOCAL LAW ENFORCEMENT BLOCK GRANT	PRESCHOOL SERVICES DEPARTMENT	SHERIFF'S SPECIAL PROJECTS
REVENUES:				
TAXES	\$ -	\$ -	88	\$ -
LICENSES, PERMITS AND FRANCHISES FINES, FORFEITURES AND PENALTIES	-	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	-	1	18	200
AID FROM OTHER GOVERNMENTAL AGENCIES	-	244	37,939	8,115
CHARGES FOR CURRENT SERVICES	-	-	· -	2,675
OTHER REVENUES	<u> </u>	-	155	3,352
TOTAL REVENUES		245	38,200	14,342
EXPENDITURES:				
CURRENT:				
GENERAL GOVERNMENT PUBLIC PROTECTION	-	- 361	-	9,025
PUBLIC WAYS AND FACILITIES	-	-	-	-
HEALTH AND SANITATION	-	-	-	-
PUBLIC ASSISTANCE	2,482	-	37,792	-
EDUCATION	-	-	-	-
RECREATION AND CULTURAL SERVICES DEBT SERVICE:	-	-	-	-
PRINCIPAL	_	_	_	_
INTEREST AND FISCAL CHARGES	-	-	-	-
CAPITAL OUTLAY		12	300	4,884
TOTAL EXPENDITURES	2,482	373	38,092	13,909
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(2,482)	(128)	108	433
OTHER FINANCING SOURCES (USES):				
TRANSFERS TO OTHER FUNDS (NOTE 7)	-	_	(102)	(2)
TRANSFERS FROM OTHER FUNDS (NOTE 7)	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-
INCEPTION OF CAPITAL LEASE OBLIGATIONS	-	-	-	-
SALE OF CAPITAL ASSETS				
TOTAL OTHER FINANCING SOURCES (USES)			(102)	(2)
EXCESS (DEFICIENCY) OF REVENUES				
AND OTHER FINANCING SOURCES OVER (UNDER)				
EXPENDITURES AND OTHER FINANCING USES	(2,482)	(128)	6	431
FUND BALANCE (DEFICIT), JULY 1, 2003, AS RESTATED	2,482	326	94	9,537
FUND BALANCE, JUNE 30, 2004	\$ -	\$ 198	\$ 100	\$ 9,968

SPECIAL TRANSPORTA			/ELOPMENT GENCY	OTHER SPECIAL REVENUE	
					REVENUES:
\$ 6,	075	\$	123	\$ 1,654	TAXES
	-		-	-	LICENSES, PERMITS AND FRANCHISES
	-		-	3,284	FINES, FORFEITURES AND PENALTIES
	248		90	3,073	REVENUES FROM USE OF MONEY AND PROPERTY
	503		-	21,012	AID FROM OTHER GOVERNMENTAL AGENCIES
3,	271		-	3,147	CHARGES FOR CURRENT SERVICES
	<u>-</u>		1_	 20,260	OTHER REVENUES
12,	097_		214	 52,430	TOTAL REVENUES
					EXPENDITURES:
					CURRENT:
	-		1,973	2,119	GENERAL GOVERNMENT
	-		-	11,768	PUBLIC PROTECTION
12,	463		-	421	PUBLIC WAYS AND FACILITIES
			-	518	HEALTH AND SANITATION
	-		-	6,794	PUBLIC ASSISTANCE
	-		-	- 0.004	EDUCATION
	-		-	2,801	RECREATION AND CULTURAL SERVICES
					DEBT SERVICE:
	-		-	-	PRINCIPAL INTEREST AND FISCAL CHARGES
	-		-	304	CAPITAL OUTLAY
		-	 -	 004	ON TIME GOTENT
12,	463_		1,973	 24,725	TOTAL EXPENDITURES
(<u>366)</u>		(1,759)	 27,705	EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES
					OTHER FINANCING SOURCES (USES):
	-		(83)	(25,786)	TRANSFERS TO OTHER FUNDS
	-		3,555	2,873	TRANSFERS FROM OTHER FUNDS
	-		-	-	LONG-TERM DEBT ISSUED
	-		-	-	INCEPTION OF CAPITAL LEASE OBLIGATIONS
				 1_	SALE OF CAPITAL ASSETS
			3,472	 (22,912)	TOTAL OTHER FINANCING SOURCES (USES)
					EXCESS (DEFICIENCY) OF REVENUES
(366)		1,713	4,793	AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES
17,	801		10,161	47,225	FUND BALANCE (DEFICIT), JULY 1, 2003, AS RESTATED
			<u> </u>	 · .	
\$ 17,	435	\$	11,874	\$ 52,018	FUND BALANCE, JUNE 30, 2004

ASSETS		TOTAL	REDEVELOPMENT AGENCY BONDS		JOINT POWERS AUTHORITIES		PENSION OBLIGATION BONDS	
CASH AND CASH EQUIVALENTS INVESTMENTS INTEREST RECEIVABLE DUE FROM OTHER FUNDS	\$	30,467 9,620 180 89	\$	991 1,603 - 89	\$	5,456 8,017 180	\$	24,020 - - -
TOTAL ASSETS	<u>\$</u>	40,356	\$	2,683	\$	13,653	\$	24,020
LIABILITIES AND FUND BALANCE								
LIABILITIES: ACCOUNTS PAYABLE DUE TO OTHER FUNDS (NOTE 7)		1 162		- 162_		1 -		-
TOTAL LIABILITIES		163_		162_		1_		
FUND BALANCE: RESERVED FOR DEBT SERVICE		40,193		2,521		13,652		24,020
TOTAL LIABILITIES AND FUND BALANCE	\$	40,356	\$	2,683	\$	13,653	\$	24,020

	 TOTAL	A	ELOPMENT GENCY ONDS	P	JOINT OWERS HORITIES	ОВ	ENSION LIGATION BONDS
REVENUES: TAXES REVENUES FROM USE OF MONEY AND PROPERTY OTHER REVENUES	\$ 4,809 436 1,124	\$	4,809 - -	\$	436 52		\$0 - 1,072
TOTAL REVENUES	 6,369		4,809		488		1,072
EXPENDITURES: DEBT SERVICE: PRINCIPAL INTEREST	 20,835 25,108		280 1,333		7,535 8,388		13,020 15,387
TOTAL EXPENDITURES	 45,943		1,613		15,923		28,407
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	 (39,574)		3,196		(15,435)		(27,335)
OTHER FINANCING SOURCES (USES): TRANSFERS TO OTHER FUNDS TRANSFERS FROM OTHER FUNDS	 (3,477) 34,297		(3,477)		- 15,502		- 18,795
TOTAL OTHER FINANCING SOURCES (USES)	 30,820		(3,477)	-	15,502		18,795
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(8,754)		(281)		67		(8,540)
FUND BALANCE, JULY 1, 2003	 48,947		2,802		13,585		32,560
FUND BALANCE, JUNE 30, 2004	\$ 40,193	\$	2,521	\$	13,652	\$	24,020

ASSETS	TOTAL	CAPITAL IMPROVEMENTS	PARK AND RECREATION DISTRICTS
CASH AND CASH EQUIVALENTS ACCOUNTS RECEIVABLE - NET INTEREST RECEIVABLE DUE FROM OTHER FUNDS (NOTE 7) DUE FROM OTHER GOVERNMENTS OTHER ASSETS	\$ 17,360 1,749 4 2,533 3,866	\$ 5,349 1,749 - 1,857 3,866	\$ 20
TOTAL ASSETS	\$ 25,512	<u>\$ 12,821</u>	\$ 20
LIABILITIES AND FUND BALANCE LIABILITIES: ACCOUNTS PAYABLE DUE TO OTHER FUNDS	3,236 701	1,553 284	
TOTAL LIABILITIES	3,937	1,837	
FUND BALANCE: RESERVED FOR ENCUMBRANCES UNRESERVED, UNDESIGNATED	4,632 16,943	3,856 	
TOTAL FUND BALANCE	21,575	10,984	20_
TOTAL LIABILITIES AND FUND BALANCE	\$ 25,512	\$ 12,821	\$ 20

JOINT POWERS AUTHORITIES	COUNTY SERVICE AREAS	FIRE PROTECTION DISTRICTS	REDEVELOPMENTAGENCY	ASSETS
\$ 4,583 - 4 - - - - \$ 4,587	\$ 2,639 - 651 - \$ 3,290	\$ 142 - - - - - - \$ 142	\$ 4,627 - 25 - - \$ 4,652	CASH AND CASH EQUIVALENTS ACCOUNTS RECEIVABLE - NET INTEREST RECEIVABLE DUE FROM OTHER FUNDS DUE FROM OTHER GOVERNMENTS OTHER ASSETS TOTAL ASSETS
1,663 1,663	20 - 20	<u>-</u>	417 417	LIABILITIES AND FUND BALANCE LIABILITIES: ACCOUNTS PAYABLE DUE TO OTHER FUNDS TOTAL LIABILITIES
2,924 2,924 \$ 4,587	776 2,494 3,270 \$ 3,290	142 142 \$ 142	4,235 4,235 \$ 4,652	FUND BALANCE: RESERVED FOR ENCUMBRANCES UNRESERVED, UNDESIGNATED TOTAL FUND BALANCE TOTAL LIABILITIES AND FUND BALANCE

	TOTAL	CAPITAL IMPROVEMENTS	PARK AND RECREATION DISTRICTS		
REVENUES: TAXES REVENUES FROM USE OF MONEY AND PROPERTY AID FROM OTHER GOVERNMENTAL AGENCIES CHARGES FOR CURRENT SERVICES OTHER REVENUES	\$ 1 152 10,608 87 85	\$ - 3 10,608 87	\$ - - - - -		
TOTAL REVENUES	10,933	10,698			
EXPENDITURES: CAPITAL OUTLAY EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>38,513</u> (27,580)	32,060 (21,362)	15 (15)		
OTHER FINANCING SOURCES (USES): TRANSFERS TO OTHER FUNDS TRANSFERS FROM OTHER FUNDS	(2,505) 10,527_	(2,505) 	_ 15		
TOTAL OTHER FINANCING SOURCES (USES)	8,022	4,831	15_		
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER					
EXPENDITURES AND OTHER FINANCING USES	(19,558)	(16,531)	-		
FUND BALANCE, JULY 1, 2003	41,133	27,515	20		
FUND BALANCE, JUNE 30, 2004	\$ 21,575	\$ 10,984	\$ 20		

PC	OINT OWERS HORITIES	COUNTY SERVICE AREAS	FIRE PROTECTION DISTRICTS	REDEVELOPMENT AGENCY	
\$	- 41 - - - - 41	\$ - 61 - - 85	\$ 1 1 - - - 2	\$ - 46 - - - - - 46	REVENUES: TAXES REVENUES FROM USE OF MONEY AND PROPERTY AID FROM OTHER GOVERNMENTAL AGENCIES CHARGES FOR CURRENT SERVICES OTHER REVENUES TOTAL REVENUES
	20 21	3,134 (2,988)	1	3,283 (3,237)	EXPENDITURES: CAPITAL OUTLAY EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES
	183 183	2,868 2,868	125 125	<u> </u>	OTHER FINANCING SOURCES (USES): TRANSFERS TO OTHER FUNDS TRANSFERS FROM OTHER FUNDS TOTAL OTHER FINANCING SOURCES (USES)
	204 2,720	(120) 3,390	126 16	(3,237)	EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES FUND BALANCE, JULY 1, 2003
\$	2,924	\$ 3,270	\$ 142_	\$ 4,235	FUND BALANCE, JUNE 30, 2004

ASSETS	тс	TAL	CEM ENDO	STOW ETERY WMENT E FUND	LUCERNE VALLEY CEMETERY ENDOWMENT CARE FUND		
CASH AND CASH EQUIVALENTS DUE FROM OTHER FUNDS	\$	541 2	\$	467 2	\$	74 -	
TOTAL ASSETS	\$	543	\$	469	\$	74	
FUND BALANCE							
FUND BALANCE: RESERVED FOR ENDOWMENTS		543		469_		74_	
TOTAL FUND BALANCE		543		469_		74	
TOTAL FUND BALANCE	\$	543	\$	469	\$	74	

			CEM	STOW ETERY WMENT	LUCERNE VALLEY CEMETERY ENDOWMENT		
	то	TAL		FUND		FUND	
REVENUES: REVENUES FROM USE OF MONEY & PROPERTY OTHER REVENUES	\$	11 18	\$	10 18	\$	1 -	
TOTAL REVENUES		29		28		1	
EXPENDITURES: CURRENT: EDUCATION		<u>-</u> _		<u>-</u> _		<u>-</u> _	
TOTAL EXPENDITURES	-				-		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		29		28		1	
FUND BALANCE, JULY 1, 2003		514_		441_		73	
FUND BALANCE, JUNE 30, 2004	\$	543	\$	469	\$	74	



Combining Financial Statements Nonmajor Enterprise Funds

NONMAJOR ENTERPRISE FUNDS DESCRIPTIONS

CRESTLINE SANITATION DISTRICT

The Crestline Sanitation District provides sewage collection, treatment and disposal service for 5,040 equivalent dwelling units. Three treatment plants and 100 miles of sewer lines are maintained. User fees are the principal source of revenue.

COUNTY SERVICE AREAS

The County Service Areas Enterprise Funds account for water and sewer facilities within certain geographical areas of the County. User fees are the principal source of revenue.

FIRE PROTECTION DISTRICTS - AMBULANCE

The Fire Protection Districts-Ambulance Funds account for ambulance transport services. User fees are the principal source of revenue.

OTHER ENTERPRISE

The Other Enterprise Funds account for the Museum Gift Shop, and Regional Parks Snack Bar operations. Sales are the principal source of revenue.

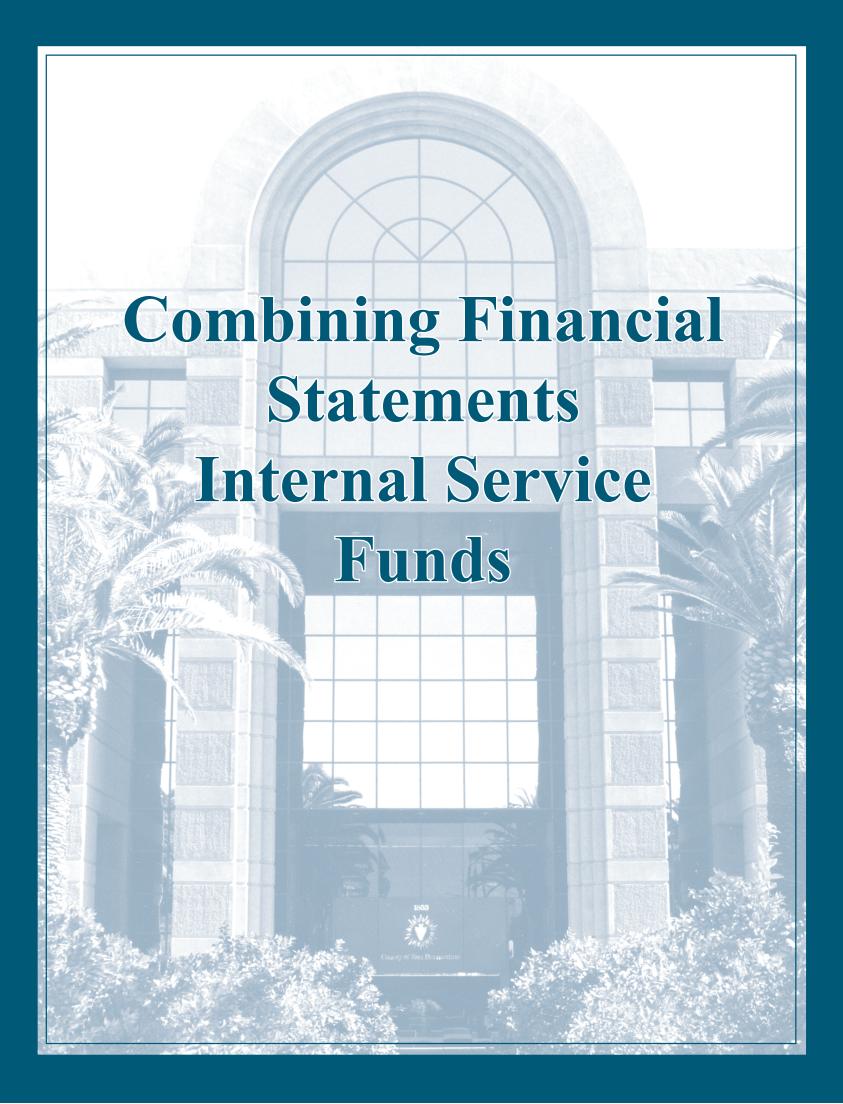
	TOTAL	CRESTLINE SANITATION TOTAL DISTRICT		
ASSETS			AREAS	
CURRENT ASSETS:				
CASH AND CASH EQUIVALENTS	\$ 36,111	\$ 6,488	\$ 29,443	
ACCOUNTS RECEIVABLE - NET	2,611	273	1,944	
TAXES RECEIVABLE OTHER RECEIVABLES	-	-	-	
DUE FROM OTHER FUNDS	343	85	258	
DUE FROM OTHER GOVERNMENTS	8	8	-	
INVENTORIES	144	-	-	
TOTAL CURRENT ASSETS	39,217	6,854	31,645	
NONCURRENT ASSETS				
LAND, STRUCTURES AND IMPROVEMENTS	106,304	22,332	83,972	
EQUIPMENT	3,621	1,330	1,793	
ACCUMULATED DEPRECIATION AND AMORTIZATION	(51,520)	(14,428)	(36,764)	
CONSTRUCTION IN PROGRESS TOTAL NONCURRENT ASSETS	2,428 60,833	<u>282</u> 9,516	2,146 51,147	
TOTAL NONCORRENT ASSETS	00,833		·	
TOTAL ASSETS	\$ 100,050	\$ 16,370	\$ 82,792	
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES:	700	7	693	
ACCOUNTS PAYABLE SALARIES AND BENEFITS PAYABLE	700 74	69	093	
DUE TO OTHER FUNDS	136	-	125	
INTEREST PAYABLE	116	-	116	
DEFERRED REVENUE	18	-	18	
TOTAL CURRENT LIABILITIES	1,044	76	952	
NONCURRENT LIABILITIES:				
INTERFUND PAYABLE	-	-	-	
EMPLOYEE COMPENSATED ABSENCES	132	121	4.000	
BONDS AND NOTES PAYABLE	6,157	1,335	4,822 4.822	
TOTAL NONCURRENT LIABILITIES	6,289	1,456	4,822	
TOTAL LIABILITIES	7,333	1,532	5,774	
NET ASSETS:				
UNRESERVED	92,717	14,838	77,018	
TOTAL LIABILITIES AND NET ASSETS	\$ 100,050	\$ 16,370	\$ 82,792	

FIRE PROTECTION DISTRICTS - AMBULANCE		OTHER ENTERPRISE		ACCETO				
				ASSETS CURRENT ASSETS:				
\$	44	\$	136	CASH AND CASH EQUIVALENTS				
φ	394	φ	130	ACCOUNTS RECEIVABLE - NET				
	334		_	TAXES RECEIVABLE				
	_		_	OTHER RECEIVABLES				
	_		_	DUE FROM OTHER FUNDS				
	_		_	DUE FROM OTHER GOVERNMENTS				
	_		144	INVENTORIES				
	438		280	TOTAL CURRENT ASSETS				
				NONCURRENT ASSETS:				
	-		-	LAND, STRUCTURES AND IMPROVEMENTS				
	498		-	EQUIPMENT				
	(328)		-	ACCUMULATED DEPRECIATION AND AMORTIZATION				
				CONSTRUCTION IN PROGRESS				
	170		-	TOTAL NONCURRENT ASSETS				
\$	608	\$	280	TOTAL ASSETS				
				LIABILITIES AND NET ASSETS				
				CURRENT LIABILITIES:				
	-		-	CURRENT LIABILITIES: ACCOUNTS PAYABLE				
	- . .		- 5	CURRENT LIABILITIES: ACCOUNTS PAYABLE SALARIES AND BENEFITS PAYABLE				
	- - 11		- 5 -	CURRENT LIABILITIES: ACCOUNTS PAYABLE SALARIES AND BENEFITS PAYABLE DUE TO OTHER FUNDS				
	- - 11 -		- 5 - -	CURRENT LIABILITIES: ACCOUNTS PAYABLE SALARIES AND BENEFITS PAYABLE DUE TO OTHER FUNDS INTEREST PAYABLE				
	- -		- - -	CURRENT LIABILITIES: ACCOUNTS PAYABLE SALARIES AND BENEFITS PAYABLE DUE TO OTHER FUNDS INTEREST PAYABLE DEFERRED REVENUE				
	- 11 - - 11		5 - - - 5	CURRENT LIABILITIES: ACCOUNTS PAYABLE SALARIES AND BENEFITS PAYABLE DUE TO OTHER FUNDS INTEREST PAYABLE				
	- -		- - -	CURRENT LIABILITIES: ACCOUNTS PAYABLE SALARIES AND BENEFITS PAYABLE DUE TO OTHER FUNDS INTEREST PAYABLE DEFERRED REVENUE TOTAL CURRENT LIABILITIES NONCURRENT LIABILITIES:				
	- -		- - - 5	CURRENT LIABILITIES: ACCOUNTS PAYABLE SALARIES AND BENEFITS PAYABLE DUE TO OTHER FUNDS INTEREST PAYABLE DEFERRED REVENUE TOTAL CURRENT LIABILITIES NONCURRENT LIABILITIES: INTERFUND PAYABLE				
	- -		- - -	CURRENT LIABILITIES: ACCOUNTS PAYABLE SALARIES AND BENEFITS PAYABLE DUE TO OTHER FUNDS INTEREST PAYABLE DEFERRED REVENUE TOTAL CURRENT LIABILITIES NONCURRENT LIABILITIES: INTERFUND PAYABLE EMPLOYEE COMPENSATED ABSENCES				
	- -		5	CURRENT LIABILITIES: ACCOUNTS PAYABLE SALARIES AND BENEFITS PAYABLE DUE TO OTHER FUNDS INTEREST PAYABLE DEFERRED REVENUE TOTAL CURRENT LIABILITIES: INTERFUND PAYABLE EMPLOYEE COMPENSATED ABSENCES BONDS AND NOTES PAYABLE				
	- -		- - - 5	CURRENT LIABILITIES: ACCOUNTS PAYABLE SALARIES AND BENEFITS PAYABLE DUE TO OTHER FUNDS INTEREST PAYABLE DEFERRED REVENUE TOTAL CURRENT LIABILITIES NONCURRENT LIABILITIES: INTERFUND PAYABLE EMPLOYEE COMPENSATED ABSENCES				
	- -		5	CURRENT LIABILITIES: ACCOUNTS PAYABLE SALARIES AND BENEFITS PAYABLE DUE TO OTHER FUNDS INTEREST PAYABLE DEFERRED REVENUE TOTAL CURRENT LIABILITIES: INTERFUND PAYABLE EMPLOYEE COMPENSATED ABSENCES BONDS AND NOTES PAYABLE				
	- - - - - - - - 11		5 11 11 16	CURRENT LIABILITIES: ACCOUNTS PAYABLE SALARIES AND BENEFITS PAYABLE DUE TO OTHER FUNDS INTEREST PAYABLE DEFERRED REVENUE TOTAL CURRENT LIABILITIES NONCURRENT LIABILITIES: INTERFUND PAYABLE EMPLOYEE COMPENSATED ABSENCES BONDS AND NOTES PAYABLE TOTAL NONCURRENT LIABILITIES TOTAL LIABILITIES NET ASSETS:				
	- - 11 - - -		5	CURRENT LIABILITIES: ACCOUNTS PAYABLE SALARIES AND BENEFITS PAYABLE DUE TO OTHER FUNDS INTEREST PAYABLE DEFERRED REVENUE TOTAL CURRENT LIABILITIES: INTERFUND PAYABLE EMPLOYEE COMPENSATED ABSENCES BONDS AND NOTES PAYABLE TOTAL LIABILITIES TOTAL LIABILITIES TOTAL LIABILITIES				

	TOTAL	CRESTLINE SANITATION DISTRICT	COUNTY SERVICE AREAS
OPERATING REVENUES: CHARGES FOR CURRENT SERVICES OTHER	\$ 18,835 	\$ 1,591 -	\$ 15,067
TOTAL OPERATING REVENUES	18,835	1,591	15,067
OPERATING EXPENSES: PROFESSIONAL SERVICES SALARIES AND EMPLOYEE BENEFITS SELF-INSURED CLAIMS SERVICES AND SUPPLIES DEPRECIATION AND AMORTIZATION	1,675 6,864 1 8,099 2,682	75 1,472 - 658 584	1,501 5,202 - 6,341 2,030
OTHER	205		196
TOTAL OPERATING EXPENSES	19,526	2,789	15,270
OPERATING INCOME (LOSS)	(691)	(1,198)	(203)
NONOPERATING REVENUES (EXPENSES): INTEREST REVENUE INTEREST EXPENSE TAX REVENUE GRANT REVENUE GAIN (LOSS) ON SALE OF CAPITAL ASSETS OTHER NONOPERATING REVENUES OTHER NONOPERATING EXPENSES	671 (301) 4,390 103 34 941	120 (26) 985 30 24 (75)	538 (275) 3,405 73 10 787
TOTAL NONOPERATING REVENUES (EXPENSES)	5,838	1,058	4,538
CHANGE IN NET ASSETS (DEFICIT) BEFORE TRANSFERS	5,147	(140)	4,335
TRANSFERS TO OTHER FUNDS TRANSFERS FROM OTHER FUNDS	(2,643)	(30)	(1,352)
CHANGE IN NET ASSETS (DEFICIT)	2,507	(170)	2,983
TOTAL NET ASSETS (DEFICIT), JULY 1, 2003	90,210	15,008	74,035
TOTAL NET ASSETS (DEFICIT), JUNE 30, 2004	\$ 92,717	\$ 14,838	\$ 77,018

FIRE PROTECTION DISTRICTS - AMBULANCE	OTHER ENTERPRISE	
\$ 2,177	\$ - 	OPERATING REVENUES: CHARGES FOR CURRENT SERVICES OTHER
2,177	<u> </u>	TOTAL OPERATING REVENUES
98 66 - 968 68 9	124 1 132	OPERATING EXPENSES: PROFESSIONAL SERVICES SALARIES AND EMPLOYEE BENEFITS SELF-INSURED CLAIMS SERVICES AND SUPPLIES DEPRECIATION AND AMORTIZATION OTHER
1,209	258	TOTAL OPERATING EXPENSES
968	(258)	OPERATING INCOME (LOSS)
11 - - - - -	2 - - - 229	NONOPERATING REVENUES (EXPENSES): INTEREST REVENUE INTEREST EXPENSE TAX REVENUE GRANT REVENUE GAIN (LOSS) ON SALE OF CAPITAL ASSETS OTHER NONOPERATING REVENUES OTHER NONOPERATING EXPENSES
11	231	TOTAL NONOPERATING REVENUES (EXPENSES)
979	(27)	CHANGE IN NET ASSETS (DEFICIT) BEFORE TRANSFERS
(1,249	(12)	TRANSFERS TO OTHER FUNDS TRANSFERS FROM OTHER FUNDS
(270	(36)	CHANGE IN NET ASSETS (DEFICIT)
867	300	TOTAL NET ASSETS (DEFICIT), JULY 1, 2003
\$ 597	\$ 264	TOTAL NET ASSETS (DEFICIT), JUNE 30, 2004

	TOTAL	SAI	ESTLINE NITATION STRICT	s	OUNTY ERVICE AREAS	PRO DIS	FIRE TECTION TRICTS- BULANCE		THER ERPRISE
CASH FLOWS FROM OPERATING ACTIVITIES:									
CASH RECEIVED FROM SERVICES CASH PAYMENTS TO SUPPLIERS OF GOODS AND	\$ 18,955	\$	1,724	\$	15,214	\$	2,004	\$	13
SERVICES	(10,409)		(832)		(8,356)		(1,065)		(156)
CASH PAYMENTS TO EMPLOYEES FOR SERVICES	(6,818)		(1,427)		(5,202)	-	(66)		(123)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	1,728		(535)		1,656		873		(266)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:									
OPERATING GRANTS AND CONTRIBUTIONS	-		-		-		-		-
TAXES RECEIVED GRANTS RECEIVED	4,390 219		985 30		3,405 189		-		
OTHER NONOPERATING REVENUE	943		(75)		787		-		231
TRANSFERS RECEIVED TRANSFERS PAID	(2,643)		(30)		- (1,352)		(1,249)		3 (12)
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING						-		-	
ACTIVITIES	2,912		910		3,029		(1,249)	-	222
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:									
ACQUISITION OF CAPITAL ASSETS PRINCIPAL PAID ON BONDS AND NOTES	(1,797)		(81)		(1,716)		-		-
INTEREST PAID ON BONDS AND NOTES	(110) (373)		(84) (24)		(26) (349)				
PROCEEDS FROM SALE OF CAPITAL ASSETS	34		24		10				
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	(2,246)		(165)		(2,081)				
CASH FLOWS FROM INVESTING ACTIVITIES:									
PROCEEDS FROM SALE AND MATURITIES OF INVESTMENTS	878				878				
INTEREST ON INVESTMENTS	669		120		538		11		
NET CASH PROVIDED BY INVESTING ACTIVITIES	1,547		120		1,416		11		-
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	3,941		330		4,020		(365)		(44)
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	32,170		6,158		25,423		409		180
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ 36,111	\$	6,488	\$	29,443	\$	44	\$	136
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:									
OPERATING INCOME (LOSS)	\$ (691)	\$	(1,198)	\$	(203)	\$	968	\$	(258)
ADJUSTMENTS TO RECONCILE OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:									
DEPRECIATION	2,682		584		2,030		68		-
CHANGES IN ASSETS AND LIABILITIES:									
ACCOUNTS RECEIVABLE	(290)		(12)		(102)		(176)		-
DUE FROM OTHER FUNDS DUE FROM OTHER GOVERNMENTS	407		145		245		- 4		13
INVENTORIES	(8)		-		-		-		(8)
PREPAID ITEMS DEFERRED CHARGES			-		-		-		-
ACCOUNTS PAYABLE AND OTHER LIABILITIES	(419)		(99)		(314)		9		(15)
SALARIES AND BENEFITS PAYABLE DUE TO OTHER FUNDS	11		11		-		-		-
COMPENSATED ABSENCES PAYABLE	36		34					-	2
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ 1,728	\$	(535)	\$	1,656	\$	873	\$	(266)
			DD =	O1417 : 5 :		0 4 QU: = =			
CARLLAND CARLLEOUIVALENTS	e 20.441	•			CASH AND			•	100
CASH AND CASH EQUIVALENTS RESTRICTED CASH AND INVESTMENTS	\$ 36,111 -	\$	6,488	\$	29,443	\$	44 	\$	136 -
	\$ 36,111	\$	6,488	\$	29,443	\$	44	\$	136



INTERNAL SERVICE FUNDS DESCRIPTIONS

GENERAL SERVICES GROUP

The General Services Agency Fund accounts for the County's Printing Services, Records Management and Central Mail Services departments. Services which are available to all County departments and special districts are financed by user fees for services provided.

TELEPHONE SERVICES

The Telephone Services Fund accounts for Countywide telephone operations including related hardware, software, communication facilities, and a network of microwave sites.

COMPUTER OPERATIONS

The Computer Operations Fund accounts for 24-hour-per-day, Countywide data processing services including data entry, report distribution and distributed data processing with technical support.

VEHICLE SERVICES

The Vehicle Services Fund includes both the County Garage and Motor Pool. The Fund accounts for vehicle rental services to all County departments, and maintenance and repair services to the County's vehicle and heavy equipment fleet.

RISK MANAGEMENT

The Risk Management Fund accounts for the County's self-insured worker's compensation, public liability, property conservation and safety programs which are provided to all County departments and special districts.

FLOOD CONTROL EQUIPMENT

The Flood Control Equipment Fund accounts for heavy equipment rental and maintenance services provided to each of the six flood control zones within various geographical regions of the County.

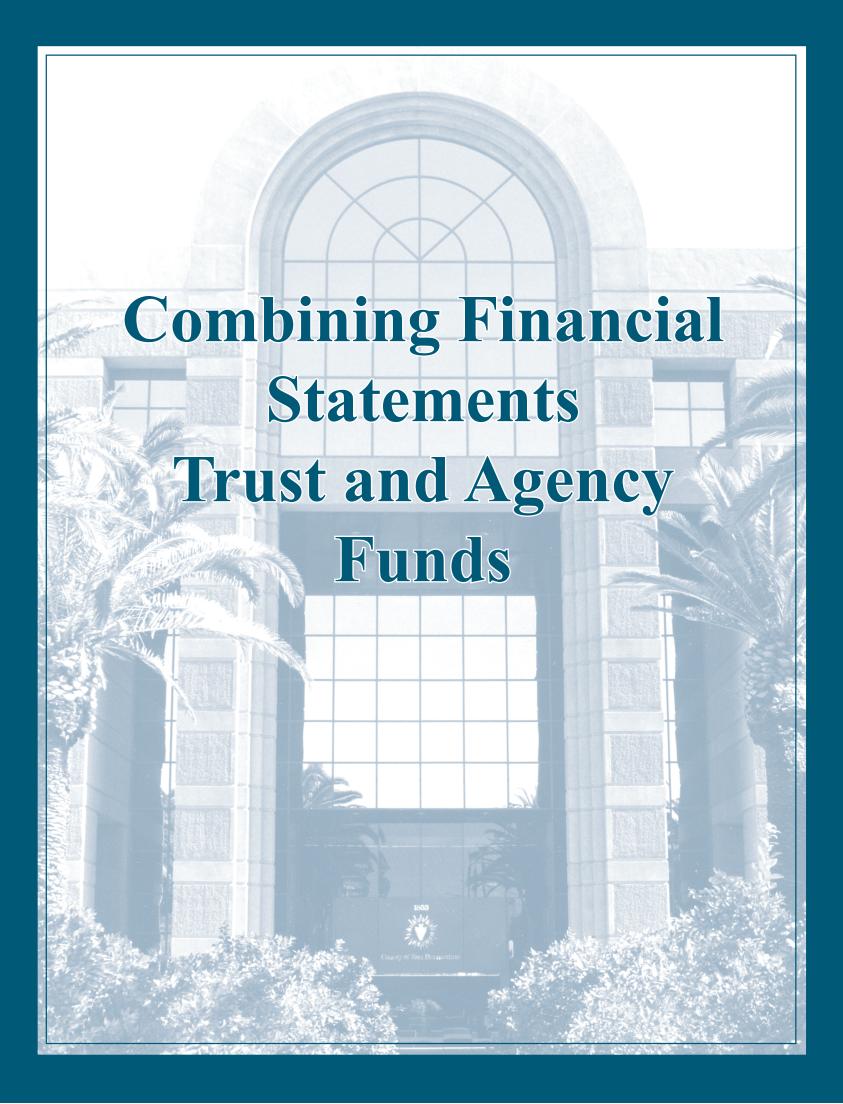
	т	OTAL	SE	NERAL RVICES ROUP		EPHONE RVICES		MPUTER RATIONS
ASSETS								
CURRENT ASSETS: CASH AND CASH EQUIVALENTS ACCOUNTS RECEIVABLE - NET INTEREST RECEIVABLE DUE FROM OTHER FUNDS	\$	76,929 218 - 723	\$	1,005 - - 6	\$	4,298 47 - 254	\$	8,086 - - 1
DUE FROM OTHER GOVERNMENTS INVENTORIES PREPAID ITEMS TOTAL CURRENT ASSETS		658 1,774 1,235 81,537		24 574 666 2,275		485 409 - 5,493		60 - - 8,147
NONCURRENT ASSETS: DEFERRED CHARGES INTERFUND RECEIVABLE LAND, STRUCTURES AND IMPROVEMENTS EQUIPMENT ACCUMULATED DEPRECIATION AND AMORTIZATION TOTAL NONCURRENT ASSETS		7,049 51,451 (39,049) 19,451		1,225 (822) 403		1,445 14,948 (13,801) 2,592		7,203 (5,464) 1,739
TOTAL ASSETS	\$	100,988	\$	2,678	\$	8,085	\$	9,886
CURRENT LIABILITIES: ACCOUNTS PAYABLE SALARIES AND BENEFITS PAYABLE DUE TO OTHER FUNDS DEFERRED REVENUE TOTAL CURRENT LIABILITIES		2,862 1,493 2,969 256 7,580		522 146 1 150 819		397 354 63 - 814		377 479 24 - 880
NONCURRENT LIABILITIES: INTERFUND PAYABLE ESTIMATED LIABILITY FOR LITIGATION AND SELF-INSURED CLAIMS EMPLOYEE COMPENSATED ABSENCES CAPITAL LEASE OBLIGATIONS TOTAL NONCURRENT LIABILITIES		101,709 3,282 785 105,776		- 232 172 404		911 355 1,266		1,107 191 1,298
TOTAL LIABILITIES		113,356		1,223		2,080		2,178
TOTAL NET ASSETS (DEFICIT) TOTAL LIABILITIES AND NET ASSETS	 \$	(12,368) 100,988	\$	1,455 2,678	\$	6,005 8,085	\$	7,708 9,886
TO THE EMPLEMENTAL MAD HET MODE TO	Ψ	100,000	Ψ	2,070	Ψ	0,000	Ψ	5,555

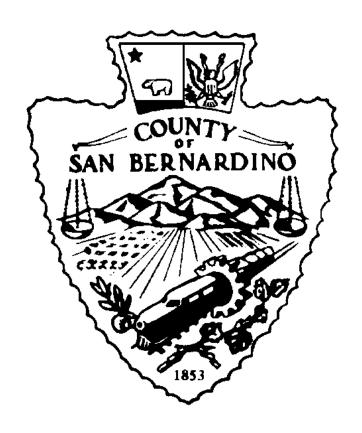
VEHICLE SERVICES	RISK MANAGEMENT	FLOOD CONTROL EQUIPMENT	ASSETS
			CURRENT ASSETS:
\$ 12,680	\$ 48,929	\$ 1,931	CASH AND CASH EQUIVALENTS
171	-	-	ACCOUNTS RECEIVABLE - NET
52	353	- 57	INTEREST RECEIVABLE DUE FROM OTHER FUNDS
89	555	-	DUE FROM OTHER FUNDS DUE FROM OTHER GOVERNMENTS
791	_	-	INVENTORIES
-	569	-	PREPAID ITEMS
13,783	49,851	1,988	TOTAL CURRENT ASSETS
			NONCURRENT ASSETS:
-	-	-	DEFERRED CHARGES
	-	-	INTERFUND RECEIVABLE
5,604	-	-	LAND, STRUCTURES AND IMPROVEMENTS
17,892	162	10,021	EQUIPMENT
(13,552) 9,944	(131) 31	(5,279) 4,742	ACCUMULATED DEPRECIATION AND AMORTIZATION TOTAL NONCURRENT ASSETS
\$ 23,727	\$ 49,882	\$ 6,730	TOTAL ASSETS
			LIABILITIES AND NET ASSETS
			LIABILITIES AND NET ASSETS CURRENT LIABILITIES:
433	1,065	68	CURRENT LIABILITIES: ACCOUNTS PAYABLE
309	204	1	CURRENT LIABILITIES: ACCOUNTS PAYABLE SALARIES AND BENEFITS PAYABLE
	204 2,260		CURRENT LIABILITIES: ACCOUNTS PAYABLE SALARIES AND BENEFITS PAYABLE DUE TO OTHER FUNDS
309 620	204 2,260 106	1 1 -	CURRENT LIABILITIES: ACCOUNTS PAYABLE SALARIES AND BENEFITS PAYABLE DUE TO OTHER FUNDS DEFERRED REVENUE
309	204 2,260	1	CURRENT LIABILITIES: ACCOUNTS PAYABLE SALARIES AND BENEFITS PAYABLE DUE TO OTHER FUNDS DEFERRED REVENUE TOTAL CURRENT LIABILITIES
309 620	204 2,260 106	1 1 -	CURRENT LIABILITIES: ACCOUNTS PAYABLE SALARIES AND BENEFITS PAYABLE DUE TO OTHER FUNDS DEFERRED REVENUE TOTAL CURRENT LIABILITIES NONCURRENT LIABILITIES:
309 620	204 2,260 106	1 1 -	CURRENT LIABILITIES: ACCOUNTS PAYABLE SALARIES AND BENEFITS PAYABLE DUE TO OTHER FUNDS DEFERRED REVENUE TOTAL CURRENT LIABILITIES NONCURRENT LIABILITIES: INTERFUND PAYABLE
309 620	204 2,260 106 3,635	1 1 -	CURRENT LIABILITIES: ACCOUNTS PAYABLE SALARIES AND BENEFITS PAYABLE DUE TO OTHER FUNDS DEFERRED REVENUE TOTAL CURRENT LIABILITIES NONCURRENT LIABILITIES: INTERFUND PAYABLE ESTIMATED LIABILITY FOR LITIGATION
309 620 - 1,362	204 2,260 106 3,635	1 1 -	CURRENT LIABILITIES: ACCOUNTS PAYABLE SALARIES AND BENEFITS PAYABLE DUE TO OTHER FUNDS DEFERRED REVENUE TOTAL CURRENT LIABILITIES NONCURRENT LIABILITIES: INTERFUND PAYABLE ESTIMATED LIABILITY FOR LITIGATION AND SELF-INSURED CLAIMS
309 620	204 2,260 106 3,635	1 1 -	CURRENT LIABILITIES: ACCOUNTS PAYABLE SALARIES AND BENEFITS PAYABLE DUE TO OTHER FUNDS DEFERRED REVENUE TOTAL CURRENT LIABILITIES NONCURRENT LIABILITIES: INTERFUND PAYABLE ESTIMATED LIABILITY FOR LITIGATION
309 620 - 1,362	204 2,260 106 3,635	- - - -	CURRENT LIABILITIES: ACCOUNTS PAYABLE SALARIES AND BENEFITS PAYABLE DUE TO OTHER FUNDS DEFERRED REVENUE TOTAL CURRENT LIABILITIES NONCURRENT LIABILITIES: INTERFUND PAYABLE ESTIMATED LIABILITY FOR LITIGATION AND SELF-INSURED CLAIMS EMPLOYEE COMPENSATED ABSENCES
309 620 - 1,362	204 2,260 106 3,635	- - - - - - - - - - - - - - - -	CURRENT LIABILITIES: ACCOUNTS PAYABLE SALARIES AND BENEFITS PAYABLE DUE TO OTHER FUNDS DEFERRED REVENUE TOTAL CURRENT LIABILITIES NONCURRENT LIABILITIES: INTERFUND PAYABLE ESTIMATED LIABILITY FOR LITIGATION AND SELF-INSURED CLAIMS EMPLOYEE COMPENSATED ABSENCES CAPITAL LEASE OBLIGATIONS
309 620 - 1,362 - - 769 - 769	204 2,260 106 3,635	1 1 - 70	CURRENT LIABILITIES: ACCOUNTS PAYABLE SALARIES AND BENEFITS PAYABLE DUE TO OTHER FUNDS DEFERRED REVENUE TOTAL CURRENT LIABILITIES NONCURRENT LIABILITIES: INTERFUND PAYABLE ESTIMATED LIABILITY FOR LITIGATION AND SELF-INSURED CLAIMS EMPLOYEE COMPENSATED ABSENCES CAPITAL LEASE OBLIGATIONS TOTAL NONCURRENT LIABILITIES

	TOTAL	GENERAL SERVICES GROUP	TELEPHONE SERVICES	COMPUTER OPERATIONS
OPERATING REVENUES: CHARGES FOR CURRENT SERVICES	\$ 122,916	\$ 18,375	\$ 17,447	\$ 15,582
TOTAL OPERATING REVENUES	122,916	18,375	17,447	15,582
OPERATING EXPENSES: PROFESSIONAL SERVICES SALARIES AND EMPLOYEE BENEFITS SELF-INSURED CLAIMS SERVICES AND SUPPLIES DEPRECIATION AND AMORTIZATION OTHER	6,200 27,370 45,065 50,491 6,225 312	767 2,486 - 14,791 110	492 6,612 - 7,121 1,751	3,056 8,813 - 6,987 908
TOTAL OPERATING EXPENSES	135,663	18,154	15,976	19,764
OPERATING INCOME (LOSS)	(12,747)	221	1,471	(4,182)
NONOPERATING REVENUES (EXPENSES): INTEREST REVENUE INTEREST EXPENSE GAIN (LOSS) ON SALE OF CAPITAL ASSETS OTHER NONOPERATING REVENUES	2,746 (48) (23)	(6) - -	(27) (12)	(11) 7
TOTAL NONOPERATING REVENUES (EXPENSES)	2,675	(6)	(39)	(4)
CHANGE IN NET ASSETS (DEFICIT) BEFORE TRANSFERS	(10,072)	215	1,432	(4,186)
TRANSFERS TO OTHER FUNDS OPERATING TRANSFERS FROM OTHER FUNDS (NOTE 7)	(2,612) 2,007	(46)	(228)	(169)
CHANGE IN NET ASSETS (DEFICIT)	(10,677)	169	1,211	(4,355)
NET ASSETS (DEFICIT), JULY 1, 2003, AS RESTATED (NOTE 3)	(1,691)	1,286	4,794	12,063
TOTAL NET ASSETS (DEFICIT), JUNE 30, 2004	\$ (12,368)	\$ 1,455	\$ 6,005	\$ 7,708

VEHICLE SERVICES	RISK MANAGEMENT	FLOOD CONTROL EQUIPMENT	
\$ 19,044	\$ 49,776	\$ 2,692	OPERATING REVENUES: CHARGES FOR CURRENT SERVICES
19,044	49,776	2,692	TOTAL OPERATING REVENUES
516 5,685 - 8,387 2,285	1,360 3,738 45,065 11,804 58 312	9 36 - 1,401 1,113	OPERATING EXPENSES: PROFESSIONAL SERVICES SALARIES AND EMPLOYEE BENEFITS SELF-INSURED CLAIMS SERVICES AND SUPPLIES DEPRECIATION AND AMORTIZATION OTHER
16,873	62,337	2,559	TOTAL OPERATING EXPENSES
2,171	(12,561)	133	OPERATING INCOME (LOSS)
218 - 506 -	2,492 - - -	36 (4) (524)	NONOPERATING REVENUES (EXPENSES): INTEREST REVENUE INTEREST EXPENSE GAIN (LOSS) ON SALE OF CAPITAL ASSETS OTHER NONOPERATING REVENUES
724	2,492	(492)	TOTAL NONOPERATING REVENUES (EXPENSES)
2,895	(10,069)	(359)	CHANGE IN NET ASSETS (DEFICIT) BEFORE TRANSFERS
(100)	(2,069) 2,000	<u> </u>	TRANSFERS TO OTHER FUNDS OPERATING TRANSFERS FROM OTHER FUNDS (NOTE 7)
2,795	(10,138)	(359)	CHANGE IN NET ASSETS (DEFICIT)
18,801	(45,587)	6,952	NET ASSETS (DEFICIT), JULY 1, 2003, AS RESTATED (NOTE 3)
\$ 21,596	\$ (55,725)	\$ 6,593	TOTAL NET ASSETS (DEFICIT), JUNE 30, 2004

	TOTAL	GENERAL SERVICES GROUP	TELEPHONE SERVICES	COMPUTER OPERATIONS	VEHICLE SERVICES	RISK MANAGEMENT	FLOOD CONTROL EQUIPMENT
CASH FLOWS FROM OPERATING ACTIVITIES:							
CASH RECEIVED FROM SERVICES CASH PAYMENTS TO SUPPLIERS OF GOODS AND	\$ 124,055	\$ 18,165	\$ 17,105	\$ 15,538	\$ 19,213	\$ 51,338	\$ 2,696
SERVICES CASH PAYMENTS TO EMPLOYEES FOR SERVICES	(92,321) (27,050)	(15,925 (2,457	(8,068) (6,522)	(9,981) (8,649)	(9,157) (5,691)	(47,815) (3,695)	(1,375) (36)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	4,684	(217	2,515	(3,092)	4,365	(172)	1,285
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: OTHER NONOPERATING REVENUE TRANSFERS RECEIVED	- 2,002	-	- 2	-	-	- 2,000	-
TRANSFERS PAID	(2,612)	(46		(169)	(100)	(2,069)	
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	(610)	(46	(226)	(169)	(100)	(69)	
CASH FLOWS FROM CAPITAL AND RELATED FINANCING							
ACTIVITIES:	(5.070)	(400	(007)	(00)	(0.054)		(4.400)
ACQUISITION OF CAPITAL ASSETS PRINCIPAL PAID ON CAPITAL LEASE OBLIGATIONS	(5,976) (1,079)	(163 (64		(96) (291)	(3,954)	-	(1,466) (30)
INTEREST PAID ON CAPITAL LEASE OBLIGATIONS PROCEEDS FROM SALE OF CAPITAL ASSETS	(48) 337	(6	(27)	(11)	- 154	-	(4) 169
	331				134		103
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	(6,766)	(233	(1,012)	(390)	(3,800)		(1,331)
CASH FLOWS FROM INVESTING ACTIVITIES:							
INTEREST ON INVESTMENTS	2,694		- 	· 	218	2,440	36
NET CASH PROVIDED BY INVESTING ACTIVITIES	2,694			-	218	2,440	36
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	2	(496	1,277	(3,651)	683	2,199	(10)
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	76,927	1,501	3,021	11,737	11,997	46,730	1,941
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ 76,929	\$ 1,005	\$ 4,298	\$ 8,086	\$ 12,680	\$ 48,929	\$ 1,931
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:							
OPERATING INCOME (LOSS)	\$ (12,747)	\$ 221	\$ 1,471	\$ (4,182)	\$ 2,171	\$ (12,561)	\$ 133
ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:							
DEPRECIATION	6,225	110	1,751	908	2,285	58	1,113
CHANGES IN ASSETS AND LIABILITIES: ACCOUNTS RECEIVABLE	2,608	(202	(183)	10	223	2,788	(28)
DUE FROM OTHER GOVERNMENTS	(200)	(8	(101)	(46)	(45)	-	-
INVENTORIES PREPAID ITEMS	(349) 559	(224 (19		-	36	- 578	-
DEFERRED CHARGES	48	-	-		-	48	-
ACCOUNTS PAYABLE AND OTHER LIABILITIES SALARIES AND BENEFITS PAYABLE	386 137	(124 19	(352)	54 44	(290) 32	1,031 11	67 -
ESTIMATED LIABILITIES FOR LITIGATION AND SELF-INSURANCE CLAIMS	7,907					7,907	
COMPENSATED ABSENCES PAYABLE	110	10	59	120	(47)	(32)	
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ 4,684	\$ (217	\$ 2,515	\$ (3,092)	\$ 4,365	\$ (172)	\$ 1,285
			BDE V I	DOWN OF CASH AND (CASH FOUNDALEN	rs	
CASH AND CASH EQUIVALENTS	\$ 76,929	\$ 1,005	\$ 4,298	\$ 8,086	\$ 12,680	\$ 48,929	\$ 1,931
RESTRICTED CASH AND INVESTMENTS	\$ 76,929	\$ 1,005	\$ 4,298	\$ 8,086	\$ 12,680	\$ 48,929	\$ 1,931
	\$.0,020	¥ 1,000	7,230	5,000	¥ 12,000	+ +0,525	+ 1,001





TRUST AND AGENCY FUNDS DESCRIPTIONS

AGENCY FUNDS

Special Assessment Funds - The special assessment funds are administered by the County Treasurer and account for amounts collected from property owners for the payment of special assessment bond principal and interest. The special assessment bonds include both 1911 and 1915 Act Bonds and Mello-Roos Bonds.

Other Agency Funds - Accounts for other agency funds where the County holds money either in a custodial capacity for other entities, or as a clearing account to accumulate and hold certain monies until disbursement to the ultimate recipient.

TOTAL AGENCY FUNDS	BALANCE JULY 1, 2003	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2004
ASSETS:				
CASH AND CASH EQUIVALENTS INVESTMENTS ACCOUNT RECEIVABLES	\$ 276,586 7,936	\$ 7,001,379 6,908	\$ 6,935,376 7,936	\$ 342,589 6,908
TAXES RECEIVABLE INTEREST RECEIVABLE LOANS RECEIVABLE	141,901 212 -	132,658 185	141,901 212 -	132,658 185
DUE FROM OTHER FUNDS DUE FROM OTHER GOVERNMENTS ADVANCES TO OTHER FUNDS	1,413 180 	530 - -	1,413 180	530 - 250
TOTAL ASSETS	\$ 428,478	\$ 7,141,660	\$ 7,087,018	\$ 483,120
LIABILITIES:				
DUE TO OTHER FUNDS DUE TO OTHER GOVERNMENTS	17,789 410,689	15,458 467,662	17,789 410,689	15,458 467,662
TOTAL LIABILITIES	\$ 428,478	\$ 483,120	\$ 428,478	\$ 483,120



Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Deficit)

Budget to Actual on Budgetary Basis

	TOTAL				
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)		
REVENUES: TAXES LICENSES, PERMITS AND FRANCHISES FINES, FORFEITURES AND PENALTIES REVENUES FROM USE OF MONEY AND PROPERTY AID FROM OTHER GOVERNMENTAL AGENCIES CHARGES FOR CURRENT SERVICES OTHER REVENUES	\$ 77,588 274 7,139 11,045 270,946 27,326 48,620	\$ 81,066 280 7,762 8,416 167,037 31,056 36,599	\$ 3,478 6 623 (2,629) (103,909) 3,730 (12,021)		
TOTAL REVENUES	442,938	332,216	(110,722)		
EXPENDITURES: CURRENT: GENERAL GOVERNMENT PUBLIC PROTECTION PUBLIC WAYS AND FACILITIES HEALTH AND SANITATION PUBLIC ASSISTANCE EDUCATION RECREATION AND CULTURAL SERVICES DEBT SERVICE: PRINCIPAL INTEREST AND FISCAL CHARGES CAPITAL OUTLAY	31,505 224,938 102,279 16,158 133,758 11,721 20,090 3,670 977 46,829	8,565 113,055 51,008 2,827 77,706 11,426 7,845 1,887 334 16,057	22,940 111,883 51,271 13,331 56,052 295 12,245 1,783 643 30,772		
TOTAL EXPENDITURES	591,925	290,710	301,215		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(148,987)	41,506	190,493		
OTHER FINANCING SOURCES (USES): TRANSFERS TO OTHER FUNDS TRANSFERS FROM OTHER FUNDS LONG-TERM DEBT ISSUED SALE OF CAPITAL ASSETS TOTAL OTHER FINANCING SOURCES (USES)	(89,491) 53,627 - 70 (35,794)	(40,210) 15,274 2,247 2,177 (20,512)	49,281 (38,353) 2,247 2,107		
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING					
SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(184,781)	20,994	205,775		
FUND BALANCE, JULY 1, 2003	193,058	193,058	-		
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 8,277	\$ 214,052	\$ 205,775		

	TRANSPORTATION				
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)		
REVENUES: TAXES LICENSES, PERMITS AND FRANCHISES FINES, FORFEITURES AND PENALTIES	\$ - 225 -	\$ - 219	\$ - (6)		
REVENUES FROM USE OF MONEY AND PROPERTY AID FROM OTHER GOVERNMENTAL AGENCIES CHARGES FOR CURRENT SERVICES OTHER REVENUES	681 42,170 1,233 31	535 35,159 1,603 427	(146) (7,011) 370 396		
TOTAL REVENUES	44,340	37,943	(6,397)		
EXPENDITURES:					
CURRENT: GENERAL GOVERNMENT	-	_	_		
PUBLIC PROTECTION	- · ·	·- ·			
PUBLIC WAYS AND FACILITIES	64,276	39,484	24,792		
HEALTH AND SANITATION PUBLIC ASSISTANCE	-	- -	-		
EDUCATION	-	-	-		
RECREATION AND CULTURAL SERVICES DEBT SERVICE:	-	-	-		
PRINCIPAL	879	735	144		
INTEREST AND FISCAL CHARGES CAPITAL OUTLAY	241 3,128	206 2,574	35 554		
CAPITAL OUTLAT	3,120	2,574			
TOTAL EXPENDITURES	68,524	42,999	25,525		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(24,184)	(5,056)	19,128		
OTHER FINANCING SOURCES (USES):	(2.409)	(466)	1,642		
TRANSFERS TO OTHER FUNDS TRANSFERS FROM OTHER FUNDS	(2,108) 8,000	(466)	(8,000)		
LONG-TERM DEBT ISSUED	0,000	-	-		
SALE OF CAPITAL ASSETS	70	179	109		
TOTAL OTHER FINANCING SOURCES (USES)	5,962	(287)	(6,249)		
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(18,222)	(5,343)	12,879		
FUND BALANCE, JULY 2, 2003	16,021	16,021	-		
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ (2,201)	\$ 10,678	\$ 12,879		

	COUNTY FREE LIBRARY		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ 8,091	\$ 8,703	\$ 612
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY AID FROM OTHER GOVERNMENTAL AGENCIES	804	- 978	- 174
CHARGES FOR CURRENT SERVICES	1,080	1,054	(26)
OTHER REVENUES	613	649	36
TOTAL REVENUES	10,588	11,384	796
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	- 11,721	- 11,426	295
EDUCATION RECREATION AND CULTURAL SERVICES	11,721	11,426	290
DEBT SERVICE:	_	-	_
PRINCIPAL PRINCIPAL	44	44	_
INTEREST AND FISCAL CHARGES	67	67	=
CAPITAL OUTLAY	120	22_	98
TOTAL EXPENDITURES	11,952	11,559	393
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,364)	(175)	1,189
OTHER FINANCING SOURCES (USES):	(407)	(200)	(405)
TRANSFERS TO OTHER FUNDS	(197)	(302)	(105)
TRANSFERS FROM OTHER FUNDS LONG-TERM DEBT ISSUED	788	788	-
SALE OF CAPITAL ASSETS	<u>-</u> _	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	591	486	(105)
TOTAL OTHER FINANCING SOURCES (USES)		400	(103)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING	(773)	311	1,084
SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	, ,		1,004
FUND BALANCE, JULY 1, 2003	570	570 	
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ (203)	\$ 881	\$ 1,084

	ECONOMIC AND COMMUNITY DEVELOPMENT		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES: TAXES LICENSES, PERMITS AND FRANCHISES FINES, FORFEITURES AND PENALTIES REVENUES FROM USE OF MONEY AND PROPERTY	\$ - 1 837	\$ 32 - 7 646	\$ 32 - 6 (191)
AID FROM OTHER GOVERNMENTAL AGENCIES CHARGES FOR CURRENT SERVICES OTHER REVENUES	36,063 - 9,398	13,907 - 5,441	(22,156) - (3,957)
TOTAL REVENUES	46,299	20,033	(26,266)
EXPENDITURES: CURRENT: GENERAL GOVERNMENT PUBLIC PROTECTION PUBLIC WAYS AND FACILITIES HEALTH AND SANITATION PUBLIC ASSISTANCE	- - - - - 61,573	- - - - 18,637	- - - 42,936
EDUCATION RECREATION AND CULTURAL SERVICES DEBT SERVICE: PRINCIPAL INTEREST AND FISCAL CHARGES CAPITAL OUTLAY	- - - - -	- - - - - -	- - - - -
TOTAL EXPENDITURES	61,573	18,637	42,936
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(15,274)	1,396	16,670
OTHER FINANCING SOURCES (USES): TRANSFERS TO OTHER FUNDS TRANSFERS FROM OTHER FUNDS LONG-TERM DEBT ISSUED SALE OF CAPITAL ASSETS	(1,532) - - -	(1,024) - - - -	508 - - -
TOTAL OTHER FINANCING SOURCES (USES)	(1,532)	(1,024)	508
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(16,806)	372	17,178
FUND BALANCE, JULY 1, 2003	17,271	17,271	-
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 465	\$ 17,643	\$ 17,178

AGING AND ADULT SERVICES		
BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ -
-	-	-
	21	- 21
5.256		(4,618)
-	-	-
	(14)	(14)
5,256	645	(4,611)
-	-	-
-	-	-
-	-	-
8.063	879	7,184
-	-	
-	-	-
-	-	-
20	-	29
8,092	879	7,213
(2,836)	(234)	2,602
		-
1,483	185	(1,298)
-	-	-
· 		
1,483	185_	(1,298)
(1,353)	(49)	1,304
1,375	1,375	-
\$ 22	\$ 1,326	\$ 1,304
	\$	BUDGET ACTUAL ON BUDGETARY BASIS \$ -

	JOBS AND EMPLOYMENT SERVICES		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES: TAXES LICENSES, PERMITS AND FRANCHISES FINES, FORFEITURES AND PENALTIES REVENUES FROM USE OF MONEY AND PROPERTY AID FROM OTHER GOVERNMENTAL AGENCIES CHARGES FOR CURRENT SERVICES OTHER REVENUES	\$ - - - - 18,815 - 162	\$ - - 220 13,145 1 (79)	\$ - 220 (5,670) 1 (241)
TOTAL REVENUES	18,977	13,287	(5,690)
EXPENDITURES: CURRENT: GENERAL GOVERNMENT PUBLIC PROTECTION PUBLIC WAYS AND FACILITIES HEALTH AND SANITATION PUBLIC ASSISTANCE EDUCATION RECREATION AND CULTURAL SERVICES DEBT SERVICE: PRINCIPAL INTEREST AND FISCAL CHARGES CAPITAL OUTLAY	- - - 16,991 - - - - 30	- - - 13,839 - - - - -	3,152 - - - - - 30
TOTAL EXPENDITURES	17,021	13,839	3,182
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,956	(552)	(2,508)
OTHER FINANCING SOURCES (USES): TRANSFERS TO OTHER FUNDS TRANSFERS FROM OTHER FUNDS LONG-TERM DEBT ISSUED SALE OF CAPITAL ASSETS	- - - - -	(135) - - - -	(135) - - -
TOTAL OTHER FINANCING SOURCES (USES)		(135)	(135)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	1,956	(687)	(2,643)
FUND BALANCE, JULY 1, 2003	(2,275)	(2,275)	-
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ (319)	\$ (2,962)	\$ (2,643)

	MICROGRAPHICS FEES		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY AID FROM OTHER GOVERNMENTAL AGENCIES		- -	<u>-</u>
CHARGES FOR CURRENT SERVICES	3,508	5,379	1,871
OTHER REVENUES	-	259	259
TOTAL REVENUES	3,508	5,638	2,130
TOTAL REVENUES			2,100
EXPENDITURES:			
CURRENT:	14.000	2.404	7 770
GENERAL GOVERNMENT PUBLIC PROTECTION	11,269	3,491	7,778
PUBLIC WAYS AND FACILITIES	-	-	_
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE: PRINCIPAL			
INTEREST AND FISCAL CHARGES	- -	_	_
CAPITAL OUTLAY	2,903	315	2,588
TOTAL EXPENDITURES			<u> </u>
TOTAL EXPENDITURES	14,172	3,806	10,366_
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(10,664)	1,832	12,496
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(608)	(608)	_
TRANSFERS FROM OTHER FUNDS	-	-	=
LONG-TERM DEBT ISSUED	-	-	-
SALE OF CAPITAL ASSETS	-		
TOTAL OTHER FINANCING SOURCES (USES)	(608)	(608)	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING			
SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(11,272)	1,224	12,496
FUND BALANCE, JULY 1, 2003	11,274	11,274	-
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 2	\$ 12,498	\$ 12,496

	COUNTY SERVICE AREAS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES: TAXES LICENSES, PERMITS AND FRANCHISES FINES, FORFEITURES AND PENALTIES	\$ 18,518 - 398	\$ 19,429 - 17	\$ 911 - (381)
REVENUES FROM USE OF MONEY AND PROPERTY AID FROM OTHER GOVERNMENTAL AGENCIES CHARGES FOR CURRENT SERVICES OTHER REVENUES	1,789 12,143 8,652 12,019	492 7,575 9,677 4,797	(1,297) (4,568) 1,025 (7,222)
TOTAL REVENUES	53,519	41,987	(11,532)
EXPENDITURES:			
CURRENT: GENERAL GOVERNMENT PUBLIC PROTECTION PUBLIC WAYS AND FACILITIES	4,242 46,012 3,006	784 34,784 1,205	3,458 11,228 1,801
HEALTH AND SANITATION PUBLIC ASSISTANCE EDUCATION RECREATION AND CULTURAL SERVICES	- - 2,292	- - - 876	- - - 1,416
DEBT SERVICE: PRINCIPAL INTEREST AND FISCAL CHARGES CAPITAL OUTLAY	629 35 15,952	402 25 7,280	227 10 8,672
TOTAL EXPENDITURES	72,168	45,356	26,812
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(18,649)	(3,369)	15,280
OTHER FINANCING SOURCES (USES): TRANSFERS TO OTHER FUNDS TRANSFERS FROM OTHER FUNDS LONG-TERM DEBT ISSUED SALE OF CAPITAL ASSETS	(8,785) 15,537 - 	(5,286) 4,531 2,247 42	3,499 (11,006) 2,247 42
TOTAL OTHER FINANCING SOURCES (USES)	6,752	1,534	(5,218)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(11,897)	(1,835)	10,062
FUND BALANCE, JULY 1, 2003	14,994	14,994	-
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 3,097	\$ 13,159	\$ 10,062

	COURTHOUSE TEMPORARY CONSTRUCTION		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	2,049	2,078	29
REVENUES FROM USE OF MONEY AND PROPERTY	43	21	(22)
AID FROM OTHER GOVERNMENTAL AGENCIES CHARGES FOR CURRENT SERVICES		- -	- -
OTHER REVENUES	_	(16)	(16)
OTHER REVENUES		(10)	(10)
TOTAL REVENUES	2,092	2,083	(9)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE		_	- -
EDUCATION	- -		<u>-</u>
RECREATION AND CULTURAL SERVICES	-	-	=
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	-		
TOTAL EXPENDITURES	<u> </u>	<u>-</u> _	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,092	2,083	(9)
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(2,451)	(2,451)	_
TRANSFERS FROM OTHER FUNDS	(=, :: : : /	(=, ::: ')	=
LONG-TERM DEBT ISSUED	-	-	-
SALE OF CAPITAL ASSETS	<u> </u>	 _	
TOTAL OTHER FINANCING SOURCES (USES)	(2,451)	(2,451)	
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING			
SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(359)	(368)	(9)
FUND BALANCE, JULY 1, 2003	298	298	-
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ (61)	\$ (70)	\$ (9)
TOTAL DALATOL (DELIGIT), JUINE 30, 2004	Ψ (01)	Ψ (10)	Ψ (9)

	CRIMINAL JUSTICE TEMPORARY CONSTRUC		RUCTION	
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)	
REVENUES:				
TAXES	\$ -	\$ -	\$ -	
LICENSES, PERMITS AND FRANCHISES	- 587	2 276	1 700	
FINES, FORFEITURES AND PENALTIES REVENUES FROM USE OF MONEY AND PROPERTY	40	2,376 22	1,789 (18)	
AID FROM OTHER GOVERNMENTAL AGENCIES	-	-	(10)	
CHARGES FOR CURRENT SERVICES	-	-	-	
OTHER REVENUES	1,938	159	(1,779)	
TOTAL REVENUES	2,565	2,557	(8)	
EXPENDITURES:				
CURRENT:				
GENERAL GOVERNMENT PUBLIC PROTECTION	-		-	
PUBLIC WAYS AND FACILITIES	- -	- -	-	
HEALTH AND SANITATION	-	-	-	
PUBLIC ASSISTANCE	-	-	=	
EDUCATION	-	-	=	
RECREATION AND CULTURAL SERVICES	-	-	-	
DEBT SERVICE: PRINCIPAL				
INTEREST AND FISCAL CHARGES	- -	- -	- -	
CAPITAL OUTLAY				
TOTAL EXPENDITURES	<u></u> _,		<u>-</u>	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,565	2,557	(8)	
OTHER FINANCING SOURCES (USES):				
TRANSFERS TO OTHER FUNDS	(2,846)	(2,846)	-	
TRANSFERS FROM OTHER FUNDS	-	-	-	
LONG-TERM DEBT ISSUED	-	-	-	
SALE OF CAPITAL ASSETS				
TOTAL OTHER FINANCING SOURCES (USES)	(2,846)	(2,846)	- _	
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING		4>	4-1	
SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(281)	(289)	(8)	
FUND BALANCE, JULY 1, 2003	201	201	-	
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ (80)	\$ (88)	\$ (8)	

ACTUAL ON BUDGETARY BUDGET BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
BUDGET BASIS	
REVENUES:	
TAXES \$ 22,385 \$ 23,803	\$ 1,418
LICENSES, PERMITS AND FRANCHISES 49 61 FINES, FORFEITURES AND PENALTIES	12
REVENUES FROM USE OF MONEY AND PROPERTY 2,892 2,291	(601)
AID FROM OTHER GOVERNMENTAL AGENCIES 45,622 22,968	(22,654)
CHARGES FOR CURRENT SERVICES 89 197	108
OTHER REVENUES 714 661	(53)
TOTAL REVENUES 71,751 49,981	(21,770)
EXPENDITURES:	
CURRENT:	
GENERAL GOVERNMENT	78,540
PUBLIC WAYS AND FACILITIES	70,540
HEALTH AND SANITATION	-
PUBLIC ASSISTANCE	-
EDUCATION	=
RECREATION AND CULTURAL SERVICES	-
DEBT SERVICE: PRINCIPAL 2,083 706	1,377
INTEREST AND FISCAL CHARGES 2,065 706	1,377 578
CAPITAL OUTLAY	
TOTAL EXPENDITURES 115,608 35,113	80,495
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (43,857) 14,868	58,725
OTHER FINANCING SOURCES (USES):	
TRANSFERS TO OTHER FUNDS (14,339) (183)	14,156
TRANSFERS FROM OTHER FUNDS 15,457 2,000	(13,457)
LONG-TERM DEBT ISSUED 1,950 SALE OF CAPITAL ASSETS - 1,950	1,950
SALE OF CAPITAL ASSETS	1,930
TOTAL OTHER FINANCING SOURCES (USES) 1,118 3,767	2,649
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING	
SOURCES OVER EXPENDITURES AND OTHER FINANCING USES (42,739) 18,635	61,374
FUND BALANCE, JULY 1, 2003 45,390 45,390	-
FUND BALANCE (DEFICIT), JUNE 30, 2004 \$ 2,651 \$ 64,025	\$ 61,374

FIRE PROTECTION DISTRICTS		
BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
\$ 19,904	\$ 19,943	\$ 39
-	-	-
- 122	- 40	(75)
		(2,595)
		268
779	731	(48)
27,378	24,967	(2,411)
- 25 276	-	- 2.250
25,376	23,018	2,358
- -	- -	- -
-	-	=
-	-	-
-	-	-
-	-	-
2 301	2 096	205
		
27,677	25,114	2,563
(299)	(147)	152_
(3,388)	(922)	2,466
1,547	1,324	(223)
-	<u>-</u>	-
-	3_	3
(1,841)	405	2,246
(2,140)	258	2,398
3,290	3,290	-
\$ 1,150	\$ 3,548	\$ 2,398
	\$ 19,904	BUDGET ACTUAL ON BUDGETARY BASIS \$ 19,904 \$ 19,943 - - 123 48 3,306 711 3,266 3,534 779 731 27,378 24,967 - - -

PARK AND RECREATION DISTRICTS		
BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
\$ 1,169	\$ 1,304	\$ 135
-	-	-
-	- 24	(8)
		(1,100)
		(96)
14	19	5
2,954	1,890	(1,064)
-	-	-
- -	- -	- -
-	-	_
-	-	-
-	-	-
2,231	1,743	488
_	_	_
- -	- -	
72	<u> </u>	72
2,303	1,743	560
651	147	(504)
(607)	(14)	683
	(14)	(30)
-	-	-
<u> </u>	2_	2
(667)	(12)	655
(16)	135	151
433	433	-
\$ 417	\$ 568	\$ 151
	\$ 1,169	BUDGET ACTUAL ON BUDGETARY BASIS \$ 1,169 \$ 1,304 - - 32 24 1,145 45 594 498 14 19 2,954 1,890 - -

	TOBACCO TAX PROGRAM		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES REVENUES FROM USE OF MONEY AND PROPERTY	- 145	15	(130)
AID FROM OTHER GOVERNMENTAL AGENCIES	3,503	1,862	(1,641)
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	_	(17)	(17)
TOTAL REVENUES	3,648	1,860	(1,788)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	=
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	4 300	2.412	1.079
HEALTH AND SANITATION PUBLIC ASSISTANCE	4,390	2,412	1,978
EDUCATION	- -	- -	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	=
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	- _		
TOTAL EXPENDITURES	4,390	2,412	1,978
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(742)	(552)	190
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	-	-	-
TRANSFERS FROM OTHER FUNDS	-	-	-
LONG-TERM DEBT ISSUED	-	-	-
SALE OF CAPITAL ASSETS	- _		-
TOTAL OTHER FINANCING SOURCES (USES)	<u> </u>		
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING			
SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(742)	(552)	190
FUND BALANCE, JULY 1, 2003	2,884	2,884	-
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 2,142		\$ 190
•			

	SPECIAL AVIATION		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES FINES, FORFEITURES AND PENALTIES			-
REVENUES FROM USE OF MONEY AND PROPERTY	439	354	(85)
AID FROM OTHER GOVERNMENTAL AGENCIES	11,161	480	(10,681)
CHARGES FOR CURRENT SERVICES	-	20	20
OTHER REVENUES	140	(88)	(228)
TOTAL REVENUES	11,740	766	(10,974)
EXPENDITURES:			
CURRENT: GENERAL GOVERNMENT	_	_	_
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	5,639	1,032	4,607
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION RECREATION AND CULTURAL SERVICES	-		_
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	12,206	1,870	10,336
TOTAL EXPENDITURES	17,845	2,902	14,943
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(6,105)	(2,136)	3,969
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(5,649)	-	5,649
TRANSFERS FROM OTHER FUNDS	5,344	18	(5,326)
LONG-TERM DEBT ISSUED	-	-	-
SALE OF CAPITAL ASSETS	<u> </u>	<u> </u>	
TOTAL OTHER FINANCING SOURCES (USES)	(305)	18_	323
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING			
SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(6,410)	(2,118)	4,292
FUND BALANCE, JULY 1, 2003	6,693	6,693	-
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 283	\$ 4,575	\$ 4,292

	PRESCHOOL SERVICES		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES: TAXES LICENSES, PERMITS AND FRANCHISES	\$ 355 -	\$ - -	\$ (355) -
FINES, FORFEITURES AND PENALTIES REVENUES FROM USE OF MONEY AND PROPERTY AID FROM OTHER GOVERNMENTAL AGENCIES CHARGES FOR CURRENT SERVICES	38,851 -	- 18 37,939 -	18 (912)
OTHER REVENUES TOTAL REVENUES	39,206	<u>155_</u> 38,112	<u>155</u> (1,094)
EXPENDITURES: CURRENT: GENERAL GOVERNMENT PUBLIC PROTECTION PUBLIC WAYS AND FACILITIES HEALTH AND SANITATION PUBLIC ASSISTANCE EDUCATION RECREATION AND CULTURAL SERVICES DEBT SERVICE: PRINCIPAL INTEREST CAPITAL OUTLAY	38,395 - - - - - - 437	37,557 - - - - - - - 300	- - - 838 - - - - 137
TOTAL EXPENDITURES	38,832	37,857	975
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	374	255	(119)
OTHER FINANCING SOURCES (USES): TRANSFERS TO OTHER FUNDS TRANSFERS FROM OTHER FUNDS LONG-TERM DEBT ISSUED SALE OF CAPITAL ASSETS	- - - -	(102) - - -	(102) - - -
TOTAL OTHER FINANCING SOURCES (USES)	<u> </u>	(102)	(102)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	374	153	(221)
FUND BALANCE, JULY 1, 2003	(795)	(795)	-
FUND BALANCE, JUNE 30, 2004	\$ (421)	\$ (642)	\$ (221)

	SHERIFF'S SPECIAL PROJECTS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	- 76	-	- (75)
FINES, FORFEITURES AND PENALTIES REVENUES FROM USE OF MONEY AND PROPERTY	75 203	200	(75) (3)
AID FROM OTHER GOVERNMENTAL AGENCIES	14,099	8,115	(5,984)
CHARGES FOR CURRENT SERVICES	2,658	2,675	17
OTHER REVENUES	2,723	3,352	629
TOTAL REVENUES	19,758	14,342	(5,416)
EXPENDITURES:			
CURRENT: GENERAL GOVERNMENT			
PUBLIC PROTECTION	- 15,771	8,970	6,801
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	=
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:	35		25
PRINCIPAL INTEREST AND FISCAL CHARGES	-	-	35
CAPITAL OUTLAY	9,087	1,077	8,010
	<u> </u>		
TOTAL EXPENDITURES	24,893	10,047	14,846
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(5,135)	4,295	9,430
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(2,108)	(2)	2,106
TRANSFERS FROM OTHER FUNDS	1,100	-	(1,100)
LONG-TERM DEBT ISSUED	-	-	-
SALE OF CAPITAL ASSETS	 _		
TOTAL OTHER FINANCING SOURCES (USES)	(1,008)	(2)	1,006
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING			
SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(6,143)	4,293	10,436
FUND BALANCE, JULY 1, 2003	5,599	5,599	-
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ (544)	\$ 9,892	\$ 10,436

	SPECIAL TRANSPORTATION		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ 5,786	\$ 6,075	\$ 289
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	- (54)
REVENUES FROM USE OF MONEY AND PROPERTY	397	346	(51)
AID FROM OTHER GOVERNMENTAL AGENCIES CHARGES FOR CURRENT SERVICES	2,556 2,937	2,503 3,271	(53) 334
OTHER REVENUES	2,937 795	(98)	(893)
OTHER REVENUES		(90)	(093)
TOTAL REVENUES	12,471	12,097	(374)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	25,436	8,840	16,596
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE EDUCATION	- -	- -	-
RECREATION AND CULTURAL SERVICES	<u>-</u>	_	- -
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	<u> </u>	- _	
TOTAL EXPENDITURES	25,436	8,840	16,596
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(12,965)	3,257	16,222
OTHER FINANCING COURSES (1950)			
OTHER FINANCING SOURCES (USES): TRANSFERS TO OTHER FUNDS	(325)	_	325
TRANSFERS FROM OTHER FUNDS	(323)		323
LONG-TERM DEBT ISSUED	-	-	-
SALE OF CAPITAL ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(325)	-	325_
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING			
SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(13,290)	3,257	16,547
FUND BALANCE, JULY 1, 2003	13,557	13,557	-
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 267	\$ 16,814	\$ 16,547
1 0110 B.L. 110E (DEI 1011), 0011E 00, 2007	Ψ 201	Ψ 10,514	Ψ 10,041

	REDEVELOPMENT AGENCY		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ 123	\$ 123
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES REVENUES FROM USE OF MONEY AND PROPERTY	167	90	(77)
AID FROM OTHER GOVERNMENTAL AGENCIES	204	-	(204)
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	-	1	1_
TOTAL REVENUES	371	214_	(157)
EXPENDITURES:			
CURRENT:	40.570	0.400	40 407
GENERAL GOVERNMENT PUBLIC PROTECTION	12,573	2,166	10,407
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION PEOPEATION AND OUR TURAL GERMONE	-	-	-
RECREATION AND CULTURAL SERVICES DEBT SERVICE:	-	- -	-
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	20	-	20
CAPITAL OUTLAY	-	-	
TOTAL EXPENDITURES	12,593	2,166	10,427
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(12,222)	(1,952)	10,270
OTHER FINANCING SOURCES (USES):			
TRANSFERS TO OTHER FUNDS	(75)	(83)	(8)
TRANSFERS FROM OTHER FUNDS LONG-TERM DEBT ISSUED	2,141	3,555	1,414
SALE OF CAPITAL ASSETS	-	- -	-
		0.470	4 400
TOTAL OTHER FINANCING SOURCES (USES)	2,066	3,472	1,406
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING			
SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(10,156)	1,520	11,676
FUND BALANCE, JULY 1, 2003	11,720	11,720	-
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 1,564	\$ 13,240	\$ 11,676

	OTHER SPECIAL REVENUE		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES: TAXES LICENSES, PERMITS AND FRANCHISES FINES, FORFEITURES AND PENALTIES REVENUES FROM USE OF MONEY AND PROPERTY AID FROM OTHER GOVERNMENTAL AGENCIES CHARGES FOR CURRENT SERVICES OTHER REVENUES	\$ 1,380 4,029 3,257 35,248 3,309 19,294 66,517	\$ 1,654 - 3,284 3,073 21,012 3,147 20,260 52,430	\$ 274 - (745) (184) (14,236) (162) 966 (14,087)
TOTAL REVENUES	00,517	32,430	(14,007)
EXPENDITURES: CURRENT: GENERAL GOVERNMENT PUBLIC PROTECTION PUBLIC WAYS AND FACILITIES HEALTH AND SANITATION PUBLIC ASSISTANCE EDUCATION RECREATION AND CULTURAL SERVICES DEBT SERVICE: PRINCIPAL INTEREST AND FISCAL CHARGES CAPITAL OUTLAY TOTAL EXPENDITURES EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,421 25,061 3,922 11,768 8,736 - 15,567 - 371 - 68,846 (2,329)	2,124 12,105 447 415 6,794 - 5,226 - 330 - 27,441 - 24,989	1,297 12,956 3,475 11,353 1,942 - 10,341 - 41,405 27,318
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,329)	24,909	21,310
OTHER FINANCING SOURCES (USES): TRANSFERS TO OTHER FUNDS TRANSFERS FROM OTHER FUNDS LONG-TERM DEBT ISSUED SALE OF CAPITAL ASSETS	(44,383) 2,200 - -	(25,786) 2,873 - 1	18,597 673 - 1
TOTAL OTHER FINANCING SOURCES (USES)	(42,183)	(22,912)	19,271
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(44,512)	2,077	46,589
FUND BALANCE, JULY 1, 2003	44,558	44,558	
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 46	\$ 46,635	\$ 46,589

	TOTAL		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES: TAXES REVENUES FROM USE OF MONEY AND PROPERTY AID FROM OTHER GOVERNMENTAL AGENCIES CHARGES FOR CURRENT SERVICES OTHER REVENUES	\$ - 8,378 11,810 - -	\$ 1 65 10,667 87 26	\$ 1 (8,313) (1,143) 87 26
TOTAL REVENUES	20,188	10,846	(9,342)
EXPENDITURES: CAPITAL OUTLAY	100,796	33,625	67,171
TOTAL EXPENDITURES	100,796	33,625	67,171
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(80,608)	(22,779)	57,829
OTHER FINANCING SOURCES: TRANSFERS TO OTHER FUNDS TRANSFERS FROM OTHER FUNDS LONG-TERM DEBT ISSUED SALE OF FIXED ASSETS	(2,532) 65,983 - -	(2,505) - - - -	27 (65,983) - -
TOTAL OTHER FINANCING SOURCES	63,451	(2,505)	(65,956)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(17,157)	(25,284)	(8,127)
FUND BALANCE (DEFICIT), JULY 1, 2003	25,927	25,927	
FUND BALANCE, JUNE 30, 2004	\$ 8,770	\$ 643	\$ (8,127)

	CAPITAL IMPROVEMENTS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES: TAXES REVENUES FROM USE OF MONEY AND PROPERTY AID FROM OTHER GOVERNMENTAL AGENCIES CHARGES FOR CURRENT SERVICES OTHER REVENUES	\$ - 11,810 - -	\$ - 3 10,667 87 (59)	\$ - 3 (1,143) 87 (59)
TOTAL REVENUES	11,810_	10,698	(1,112)
EXPENDITURES: CAPITAL OUTLAY	88,818_	30,797	58,021
TOTAL EXPENDITURES	88,818	30,797	58,021
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(77,008)	(20,099)	56,909
OTHER FINANCING SOURCES: TRANSFERS TO OTHER FUNDS TRANSFERS FROM OTHER FUNDS LONG-TERM DEBT ISSUED SALE OF FIXED ASSETS	(2,505) 56,294 - -	(2,505) 7,336 - 	(48,958) - -
TOTAL OTHER FINANCING SOURCES	53,789	4,831	(48,958)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(23,219)	(15,268)	7,951
FUND BALANCE (DEFICIT), JULY 1, 2003	23,437	23,437	
FUND BALANCE, JUNE 30, 2004	\$ 218	\$ 8,169	\$ 7,951

	PARK AND RECREATION DISTRICTS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES: TAXES REVENUES FROM USE OF MONEY AND PROPERTY AID FROM OTHER GOVERNMENTAL AGENCIES CHARGES FOR CURRENT SERVICES OTHER REVENUES	\$ - - - - -	\$ - - - - - -	\$ - - - - -
TOTAL REVENUES	<u> </u>	<u>-</u>	
EXPENDITURES: CAPITAL OUTLAY	1,250	15_	1,235
TOTAL EXPENDITURES	1,250	15_	1,235
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,250)	(15)	(1,235)
OTHER FINANCING SOURCES: TRANSFERS TO OTHER FUNDS TRANSFERS FROM OTHER FUNDS LONG-TERM DEBT ISSUED SALE OF FIXED ASSETS	1,250 - -	- 15 - -	(1,235) - -
TOTAL OTHER FINANCING SOURCES	1,250	15	(1,235)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	-	-	-
FUND BALANCE (DEFICIT), JULY 1, 2003	20_	20	
FUND BALANCE, JUNE 30, 2004	\$ 20	\$ 20	\$ -

	COUNTY SERVICE AREAS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES: TAXES REVENUES FROM USE OF MONEY AND PROPERTY AID FROM OTHER GOVERNMENTAL AGENCIES CHARGES FOR CURRENT SERVICES OTHER REVENUES	\$ - 8,378 - - - -	\$ - 61 - - 85	\$ - (8,317) - - 85
TOTAL REVENUES	8,378	146_	(8,232)
EXPENDITURES: CAPITAL OUTLAY	7,672	2,812	4,860
TOTAL EXPENDITURES	7,672	2,812	(4,860)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	706	(2,666)	(3,372)
OTHER FINANCING SOURCES: TRANSFERS TO OTHER FUNDS TRANSFERS FROM OTHER FUNDS LONG-TERM DEBT ISSUED SALE OF FIXED ASSETS	(27) 5,383 - -	2,868 - -	27 (2,515) - -
TOTAL OTHER FINANCING SOURCES	5,356	2,868	(2,488)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	6,062	202	(5,860)
FUND BALANCE (DEFICIT), JULY 1, 2003	2,453	2,453	
FUND BALANCE, JUNE 30, 2004	\$ 8,515	\$ 2,655	\$ (5,860)

	FIRE PROTECTION DISTRICTS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES: TAXES REVENUES FROM USE OF MONEY AND PROPERTY AID FROM OTHER GOVERNMENTAL AGENCIES CHARGES FOR CURRENT SERVICES OTHER REVENUES	\$ - - - - -	\$ 1 1 - - -	\$ 1 1 - -
TOTAL REVENUES	<u> </u>	2	2
EXPENDITURES: CAPITAL OUTLAY	3,056	1	3,055
TOTAL EXPENDITURES	3,056	1_	(3,055)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,056)	1	3,057
OTHER FINANCING SOURCES: TRANSFERS TO OTHER FUNDS TRANSFERS FROM OTHER FUNDS LONG-TERM DEBT ISSUED SALE OF FIXED ASSETS	3,056 - -	- 125 - -	(2,931)
TOTAL OTHER FINANCING SOURCES	3,056	125	(2,931)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	-	126	126
FUND BALANCE (DEFICIT), JULY 1, 2003	17	17	
FUND BALANCE, JUNE 30, 2004	\$ 17	\$ 143	\$ 126

